

*The Bengal Children Act, 1922.**(Chapter I.—Preliminary.—Sections 4, 5.)*

(2) "guardian" in relation to a child, young person, or youthful offender, includes any person who, in the opinion of the Court having cognizance of any case in relation to the child, young person, or youthful offender, or in which the child, young person, or youthful offender is concerned, has for the time being the charge of or control over the child, young person, or youthful offender;

(3) "industrial school" means an industrial school established or certified by the Local Government under section 6;

(4) "prescribed" means prescribed by rules under this Act;

(5) "reformatory school" means a reformatory school established or certified by the Local Government under section 6;

(6) "young person" means a person who is fourteen years of age or upwards and under the age of sixteen years; and

(7) "youthful offender" means any person who has been convicted of an offence punishable with transportation or imprisonment, and who at the time of such conviction was under the age of sixteen years.

Jurisdiction.

4. The powers conferred on Courts by this Act shall be exercised only by—

- (a) the High Court,
- (b) a Court of Session,
- (c) a Court of an Additional Sessions Judge and of an Assistant Sessions Judge,
- (d) a Juvenile Court constituted under this Act,
- (e) a District Magistrate,
- (f) a Sub-divisional Magistrate,
- (g) a Presidency Magistrate,
- (h) a Magistrate of the first class,
- (i) any Magistrate of the second class specially empowered by the Local Government to exercise all or any of such powers,

and may be exercised by such Courts whether the case comes before them originally or in appeal or revision.

Procedure when Magistrate is not empowered to pass an order under this Act.

5. (1) When any Magistrate not empowered to pass an order under this Act is of opinion that a child or young person brought before him or convicted by him is a proper person to be sent to a reformatory or industrial school or to be dealt with in any other manner in which the case may be dealt with under this Act, he shall record such opinion, and submit his proceedings and forward the child or young person to the nearest Juvenile Court or Court of a Magistrate having authority to exercise powers under this Act and having jurisdiction in the case.

(2) The Court to which the proceedings are submitted under sub-section (1) may make such further inquiry (if any) as it may think fit and may make such order dealing with the case as such Court might have made if the child or young person had originally been brought before it.

*The Bengal Children Act, 1922.**(Chapter II.—Reformatory and industrial schools.—
Sections 6—10.)*

CHAPTER II.

REFORMATORY AND INDUSTRIAL SCHOOLS.

Establishment
and certification
of schools.

6. (1) The Local Government may establish and maintain reformatory and industrial schools for the reception of youthful offenders and children who may be sent there in pursuance of this Act.

(2) The Local Government, on the application of or with the consent of the managers of any reformatory or industrial school not established under sub-section (1), may certify that such reformatory or industrial school is fit for the reception of youthful offenders or children to be sent there in pursuance of this Act; and may pay to the managers of such school such contributions as the Local Government may think fit for the maintenance thereof.

Management of
schools.

7. (1) For the control and management of every reformatory or industrial school established under section 6, sub-section (1), a superintendent and a committee shall be appointed by the Local Government, and such superintendent and committee shall be deemed to be the managers of the school for the purposes of this Act.

(2) Every school certified under section 6, sub-section (2), shall be under the management of such persons as may be approved by the Local Government, and the persons so approved shall be deemed to be the managers of the school for the purposes of this Act.

(3) Where girls and boys are accommodated in any reformatory or industrial school, the accommodation provided for girls shall be in a separate building and compound.

Inspection of
schools.

8. (1) The Local Government may appoint a chief inspector of reformatory and industrial schools and so many inspectors and assistant inspectors as they think fit to assist the chief inspector; and every person so appointed to assist the chief inspector shall have such of the powers and duties of the chief inspector as the Local Government direct, but shall act under the direction of the chief inspector.

(2) Every reformatory and industrial school shall, at least once in every six months, be inspected by the chief inspector, or by an inspector or assistant inspector:

Provided that when any such school is for the reception of girls only and such inspection is not made by the chief inspector, the inspection shall, when practicable, be conducted by a woman.

Power of
inspectors.

9. The chief inspector, or an inspector, or an assistant inspector authorised in that behalf by the chief inspector, may, at any time, enter and inspect any reformatory or industrial school in all its departments.

Medical inspec-
tion.

10. Any qualified medical practitioner empowered in this behalf by the Local Government may visit any reformatory or industrial school at any time,

*The Bengal Children Act, 1922.**(Chapter II.—Reformatory and industrial schools.—
Sections 11—14.)*

with or without notice to its managers or other person in charge thereof, in order to report to the chief inspector on the health of the inmates and the sanitary condition of the school :

Provided that, in the case of a school for girls only, such practitioner shall, when practicable, be a woman.

Power of Local Government to withdraw certificate.

11. The Local Government, if dissatisfied with the condition, rules, management, or superintendence of a certified school, may, at any time, by notice served on the managers of the school, declare that the certificate of the school is withdrawn as from the time specified in the notice, and, at that time, the withdrawal of the certificate shall take effect, and the school shall cease to be a certified school :

Provided that the Local Government may, if they think fit, instead of so withdrawing the certificate, by notice served on the managers of the school, prohibit the admission of youthful offenders or children to the school for such time as may be specified in the notice or until the notice is revoked :

Provided also that before the issue of notice under this section or under the first proviso thereto a reasonable opportunity shall be given to the managers of the school to show cause why the certificate shall not be withdrawn or admission to the school shall not be prohibited, as the case may be.

Resignation of certificate by managers.

12. The managers of a certified school, on giving six months' notice in writing to the Local Government, through the chief inspector, of their intention so to do, may resign the certificate of the school; and, accordingly, at the expiration of six months from the date of the receipt of the notice by the chief inspector (unless before that time the notice is withdrawn), the resignation of the certificate shall take effect, and the school shall cease to be a certified school.

Effect of withdrawal or resignation of certificate.

13. No youthful offender or child shall be received into a certified school in pursuance of this Act after the date of the receipt by the managers of the school of a notice of withdrawal of the certificate for the school, or after the date of the issue of a notice of resignation of the certificate; but the obligation of the managers of the school, mentioned in section 16, to teach, train, lodge, clothe and feed any youthful offenders or children detained in the school at the respective dates aforesaid shall, except so far as the Local Government otherwise direct, continue until the withdrawal or resignation of the certificate takes effect.

Disposal of inmates when school ceases to be certified.

14. When a school ceases to be a certified school, the youthful offenders or children detained therein shall, by order of the Local Government, be discharged absolutely or on such conditions as the Local Government may impose or be transferred to some other reformatory or industrial school or auxiliary home in accordance with the provisions of this Act.

The Bengal Children Act, 1922.

(Chapter II.—Reformatory and industrial schools.—
Chapter III.—Youthful offenders.—Sections 15-18.)

Auxiliary homes.

15. The Local Government may establish auxiliary homes for the reception of any inmates or any classes of inmates of reformatory or industrial schools, or may certify any other such home established before or after the passing of this Act by any other persons, and the certificate may be withdrawn or resigned in like manner as a certificate of a reformatory or industrial school; and every such home shall, for such purposes as may be specified by the Local Government, be treated as part of the school or schools to which it is attached.

Liabilities of managers.

16. The managers of a certified school may decline to receive any youthful offender or child proposed to be sent to them in pursuance of this Act, but when they have once accepted any such offender or child, they shall be deemed to have undertaken to teach and train and, further, if the school is residential, to lodge, clothe and feed him during the whole period for which he is liable to be detained in the school, or until the withdrawal or resignation of the certificate of the school takes effect:

Provided that the Local Government may, on an application made in that behalf by the managers of a certified school, arrange for the transfer of such offender or child to any other reformatory or industrial school.

CHAPTER III.

YOUTHFUL OFFENDERS.

Bail of child or young person.

17. When a person apparently under the age of sixteen years is arrested and cannot be brought forthwith before a Court, the officer in charge of the police-station to which such person is brought may in any case and shall, unless the charge is one of culpable homicide or any other offence punishable with death or transportation, release him on bail, with or without sureties:

Provided that when a girl apparently under the age of sixteen years is arrested, the officer in charge of a police-station who has made the arrest, or before whom the girl has been produced, shall release her at once if any person, who in his opinion is a sufficient surety, enters into a bond for such sum of money as the officer considers sufficient, to produce her before the Court and to appear in her stead, if required, at the police-station.

Custody of child or young person not released on bail.

18. (1) When a person apparently under the age of sixteen years having been arrested is not released on bail as provided in section 17, the officer in charge of the police-station shall cause him to be detained in a place other than a police-station or jail in the prescribed manner, until he can be brought before a Court.

(2) No police-officer shall, however, detain in custody any such person for a longer period than is reasonable under all the circumstances of the case; and such period shall not, in the absence of a special order of a

*The Bengal Children Act, 1922.**(Chapter III.—Youthful offenders.—Sections 19—21.)*

Court, exceed twenty-four hours, exclusive of the time necessary for the journey from the place of arrest to the Court.

Remand or
committal to
custody.

19. A Court, on remanding or committing for trial a child or young person who is not released on bail as provided in section 17, shall, instead of committing him to prison, order him to be detained in a place other than a police-station or jail in the prescribed manner, for the period for which he is remanded.

Attendance at
Court of parent
of child or
young person
charged with an
offence, etc.

20. (1) When a child or young person is charged with any offence, or when a child is brought before a Court on an application for an order to send him to an industrial school, his parent or guardian may, in any case, and shall, if he can be found and resides within a reasonable distance and the person so charged or brought before the Court is a child, be required to attend at the Court before which the case is heard, during all the stages of the proceedings, unless the Court is satisfied that it would be unreasonable to require his attendance.

(2) When the child or young person is arrested, the officer in charge of the police-station to which he is brought shall forthwith inform the parent or guardian, if he can be found, of such arrest, and shall also cause him to be warned to attend at the Court before which the child or young person will appear.

(3) The parent or guardian, whose attendance is required under this section, shall be the parent or guardian having the actual possession and control of the child or young person:

Provided that if the parent or guardian is a person other than the father, the attendance of the father or, if the father is dead or cannot be found, the attendance of the nearest adult male relative may also be required.

(4) The attendance of the parent of a child or young person shall not be required under this section in any case where the child or young person was, before the institution of the proceedings, removed from the custody or charge of his parent by an order of a Court.

(5) Nothing in this section shall be deemed to require the attendance of the mother or the female guardian of a child or young person, if such mother or female guardian does not, according to the customs and manners of the country, appear in public, but any such person may appear before the Court by a pleader or agent.

Restrictions on
punishment of
children and
young persons.

21. Notwithstanding anything to the contrary contained in any law, no child or young person shall be sentenced to death, transportation or imprisonment or committed to prison in default of payment of a fine or in default of furnishing security:

Provided that a young person may be sentenced to imprisonment or committed to prison as aforesaid when the Court certifies that he is of so unruly or so

*The Bengal Children Act, 1922.**(Chapter III.—Youthful offenders.—Sections 22, 23.)*

depraved a character that he is not a fit person to be sent to a reformatory school and that none of the other methods in which the case may legally be dealt with is suitable.

MODE OF SENDING YOUTHFUL OFFENDERS TO REFORMATORY OR INDUSTRIAL SCHOOLS.

Commitment of offenders between twelve and sixteen years of age to reformatory or industrial schools.

22. (1) When a youthful offender, who in the opinion of the Court before which he is charged is twelve years of age or upwards, is convicted of an offence punishable with transportation or imprisonment, the Court may, in addition to or in lieu of sentencing him according to law to any other punishment, order that he be sent to a reformatory school:

Provided that when the offender is ordered to be sent to a reformatory school he shall not in addition be sentenced to imprisonment.

(2) When a youthful offender of twelve years of age or upwards has been sentenced to transportation or imprisonment, the Local Government may direct that, in lieu of undergoing or completing such sentence, he shall be sent to a reformatory school; and thereupon the offender shall be subject to all the provisions of this Act as if he had been originally sentenced to detention in a reformatory school.

(3) When a youthful offender, who in the opinion of the Court before which he is charged is under twelve years of age, is convicted of an offence punishable with death, transportation or imprisonment, the Court may order that he be sent to an industrial school.

(4) When a youthful offender of the age of twelve or thirteen years, who has not previously been convicted, is convicted of an offence punishable with transportation or imprisonment, and the Court is satisfied that the youthful offender should be sent to an industrial school, but, having regard to the special circumstances of the case, should not be sent to a reformatory school, and is also satisfied that the character and antecedents of the youthful offender are such that he will not exercise an evil influence over the other inmates of an industrial school, the Court may order the youthful offender to be sent to an industrial school after previously ascertaining that the managers are willing to receive him:

Provided that the Local Government may, on the application of the managers of the industrial school, by order, transfer the youthful offender to a reformatory school.

(5) When a young person has been ordered by a Court to give security under section 106 or section 118 of the Code of Criminal Procedure, 1898, and has failed to do so, the Court which made the order may order such young person to be sent to a reformatory school.

Act V of 1898.

Period of detention.

23. Every order, in pursuance of which a youthful offender or child is sent to a reformatory or industrial school, shall specify the time for which the

*The Bengal Children Act, 1922.**(Chapter III.—Youthful offenders.—Sections 24, 25.)*

youthful offender or child is to be detained in the school, being—

- (a) in the case of a youthful offender sent to a reformatory school, not less than two and not more than five years, but not in any case extending beyond the time when the youthful offender will, in the opinion of the Court, attain the age of eighteen years; and
- (b) in the case of a child sent to an industrial school, such time as to the Court may seem proper for the teaching and training of the child, but not in any case extending beyond the time when the child will, in the opinion of the Court, attain the age of sixteen years.

OTHER WAYS OF DEALING WITH YOUTHFUL OFFENDERS.

Power to discharge youthful offender or to commit him to suitable custody.

24. A Court may, if it shall think fit, instead of directing any youthful offender to be detained in a reformatory or industrial school, order him to be—

- (a) discharged after due admonition, or
- (b) committed to the custody of his parent or guardian or any adult relative, or failing any such person, or if any such person is found unfit by the Court, then to the custody of any trustworthy and respectable person, on such parent, guardian, relative or person executing a bond, with or without sureties, as the Court may require, to be responsible for the good behaviour of the youthful offender for any period not exceeding twelve months,

and the Court may, in addition to such order, make an order that the youthful offender be placed under the supervision of a person to be named by the Court.

Power to order parent to pay fine, etc.

25. (1) When a child or young person is convicted of an offence punishable with fine and the Court is of opinion that the case would be best met by the imposition of a fine, whether with or without any other punishment, the Court may, in any case, and shall, if the offender is a child, order that the fine be paid by the parent or guardian of the child or young person, unless the Court is satisfied that the parent or guardian cannot be found or that he has not conduced to the commission of the offence by neglecting to exercise due care of the child or young person.

(2) An order under this section may be made against a parent or guardian who, having been required to attend, has failed to do so, but, save as aforesaid, no such order shall be made without giving the parent or guardian an opportunity of being heard.

(3) Any order directing that a parent or guardian shall pay a fine under this section may be enforced as though it were an order passed under the Code of Criminal Procedure, 1898. Act V of 1898.

(4) A parent or guardian may appeal against any such order as if it had been an order passed in proceedings against himself.

The Bengal Children Act, 1922.

(Chapter III.—Youthful offenders.—Chapter IV.—
Mode of sending neglected children to industrial
schools.—Sections 26, 27.)

Detention in the
case of certain
crimes committed
by children.

26. (1) When a child is convicted of an offence of so serious a nature that the Court is of opinion that no punishment which under the provisions of this Act it is authorized to inflict is sufficient, the Court shall order the offender to be kept in safe custody in such place or manner as it thinks fit, and shall report the case for the orders of the Local Government.

(2) Notwithstanding the provisions of section 21, the Local Government may order any such child to be detained in such place and on such conditions as they think fit, and whilst so detained the child shall be deemed to be in legal custody:

Provided that no period of detention so ordered shall exceed the maximum period of imprisonment to which the child could have been sentenced for the offence committed:

Provided also that at any time during the period of such detention the Local Government may, if they think fit, direct that in lieu of such detention the youthful offender be kept in a reformatory school until he has attained the age of eighteen.

CHAPTER IV.

MODE OF SENDING NEGLECTED CHILDREN TO INDUSTRIAL SCHOOLS.

Children liable to
be sent to
industrial schools.

27. (1) In any area to which the Local Government may, by notification in the *Calcutta Gazette*, direct that this section or any portion of it shall apply, a Court having jurisdiction under this Act—

- (i) upon receiving a petition in this behalf, or
- (ii) upon a police report, or
- (iii) upon its own knowledge or suspicion,

may, either by a summons to the parent or guardian of a child apparently under the age of fourteen years or by a warrant to be executed by a police-officer not below the rank of sub-inspector or by some other person authorized by the Local Government in this behalf, order the production of such child on such a day as may be specified in the summons or warrant if the Court has reason to believe that the child—

- (a) lives by begging; or
- (b) is destitute, not being an orphan and having both parents or his surviving parent, or in the case of an illegitimate child his mother, undergoing transportation or imprisonment; or
- (c) is under the care of a parent or guardian who, by reason of criminal or drunken habits, is unfit to have the care of the child; or
- (d) is under the care of a parent or guardian who habitually neglects or cruelly ill-treats the child; or
- (e) frequents the company of any reputed thief or prostitute; or

*The Bengal Children Act, 1922.**(Chapter IV.—Mode of sending neglected children to industrial schools.—Section 27.)*

(f) is living in circumstances calculated to cause, encourage or favour the seduction or prostitution of the child.

(2) In any such area, any person authorized by the Local Government in this behalf may bring before a Juvenile Court or Court of a Magistrate having jurisdiction under this Act any child apparently under the age of fourteen years who—

(a) is found in any street or place of public resort begging or receiving alms (whether or not there is any pretence of singing, playing, performing, offering anything for sale, or otherwise), or being in any such street or place for the purpose of so begging or receiving alms; or

(b) is found wandering and not having any home or settled place of abode, or visible means of subsistence, or is found wandering and having no parent or guardian, or a parent or guardian who does not exercise proper guardianship; or

(c) is found destitute, not being an orphan and having both parents or his surviving parent, or in the case of an illegitimate child his mother, undergoing transportation or imprisonment; or

(d) frequents the company of any reputed thief or prostitute; or

(e) lives in houses of ill-fame; or

(f) is subject to cruel treatment;

and the Court before which a child is brought as coming within one of those descriptions shall examine the information and record the substance of such examination, and shall, if it thinks that there are sufficient grounds for inquiring further, fix a date for such inquiry.

(3) On the date fixed for the production of the child under sub-section (1) or for the inquiry under sub-section (2), or on any subsequent date to which the proceedings may be adjourned, the Court shall hear and record all evidence which may be adduced and consider any cause which may be shown why an order sending the child to an industrial school should not be passed and make any further inquiry it thinks fit.

(4) If, after inquiry, the Court is satisfied that it is expedient to send the child to an industrial school, it shall pass an order to that effect.

(5) If, after inquiry, the Court is satisfied that the child has been living by begging at the instance or for the profit of any person who is a professional keeper of begging children, then the Court may direct such person to appear before it and, after hearing him in his defence, may, in its discretion, direct him to pay towards the cost of the proceedings any amount not exceeding twenty-five rupees, and such cost shall be realizable under the provisions of the Code of Criminal Procedure, 1898, as if it were a fine.

The Bengal Children Act, 1922.

(Chapter V.—Maintenance and treatment of persons in reformatory or industrial schools or under custody.—Sections 32—33.)

Act, may order the parent or other person liable to maintain the youthful offender, young person or child to contribute to his maintenance, if able to do so, in the prescribed manner.

(2) The Court, before making an order under sub-section (1), shall inquire into the circumstances of the parent or other person liable to maintain the youthful offender, young person or child, and shall record the evidence, if any, in the presence of the parent or such other person, as the case may be, or, when his personal attendance is dispensed with, in the presence of his pleader.

(3) The persons liable to maintain a youthful offender, young person or child shall, for the purposes of sub-section (1), include, in the case of illegitimacy, his putative father against whom an order under section 488 of the Code of Criminal Procedure, 1898, Act V of 1898. has already been passed, or who has been otherwise declared to be the putative father by any competent Court or authority :

Provided that where the youthful offender, young person or child is illegitimate and an order for his maintenance has been made under section 488 of the Code of Criminal Procedure, 1898, the Court shall not ordinarily make an order for contribution against the putative father, but may order the whole or any part of the sums accruing due under the said order for maintenance to be paid to such person as may be named by the Court, and such sums shall be applied by him towards the maintenance of the youthful offender, young person or child.

(4) Any order under this section may be enforced in the same manner as an order under section 488 of the Code of Criminal Procedure, 1898.

Boarding out of children.

32. The managers of an industrial school to which a child under the age of eight years is sent may, with the consent in writing of the chief inspector, board the child out with any suitable person until the child reaches the age of ten years, and thereafter for such longer period, with the consent in writing of the chief inspector, as the managers consider to be advisable in the interests of the child, subject to the exercise by the managers of such powers as to supervision, recall, and otherwise as may be prescribed; and, when a child is so boarded out, he shall, nevertheless, be deemed, for the purposes of this Act, to be a child detained in the school, and the provisions of this Act shall apply accordingly, so far as possible.

Placing out on license.

33. (1) When a youthful offender or child is detained in a reformatory or industrial school, the managers of the school may, at any time, with the consent in writing of the chief inspector, by license, permit the youthful offender or child, on such conditions as may be prescribed, to live with any trustworthy and respectable person named in the license willing to receive and take charge of him with a view to train him for some useful trade or calling.

*The Bengal Children Act, 1922.**(Chapter V.—Maintenance and treatment of persons in reformatory or industrial schools or under custody.—Sections 34, 35.)*

(2) Any license so granted shall be in force until revoked or forfeited by the breach of any of the conditions on which it was granted.

(3) The managers of the school may, at any time by order in writing, revoke any such license, and order the youthful offender or child to return to the school, and shall do so at the desire of the person to whom the youthful offender or child is licensed.

(4) If the youthful offender or child refuses or fails to return to the school, the managers of the school may, if necessary, arrest him, or cause him to be arrested, and may take him, or cause him to be taken, back to the school.

(5) The time during which a youthful offender or child is absent from a reformatory or industrial school in pursuance of a license under this section shall be deemed to be part of the time of his detention in the school:

Provided that, when a youthful offender or child has failed to return to the school on the license being revoked or forfeited, the time which elapses after his failure so to return shall be excluded in computing the time during which he is to be detained in the school.

Power to order parent to produce a youthful offender or child who refuses to return to a school.

34. (1) When a license has been revoked or forfeited and the youthful offender or child refuses or fails to return to the school, a Court, if satisfied by information on oath that there is reasonable ground for believing that his parent or guardian could produce the youthful offender or child, may issue a summons requiring the parent or guardian to attend at the Court on such a day as may be specified in the summons, and to produce the child, and, if he fails to do so without reasonable excuse, he shall, in addition to any other liability to which he may be subject under the provisions of this Act or any other law, be liable to a fine not exceeding twenty-five rupees.

(2) Any order directing that a parent or guardian shall pay a fine under this section may be enforced as though it were an order passed under the Code of Criminal Procedure, 1898.

Act V of 1898.

Penalty for abetting escape of youthful offender or child.

35. Whoever—

(a) knowingly assists or induces, directly or indirectly, a youthful offender or child detained in or placed out on license from a reformatory or industrial school to escape from the school or from any person with whom he is placed out on license; or any child or young person to escape from the person to whose custody he is committed under this Act; or

(b) knowingly harbours, conceals, or prevents from returning to school, or to any person with whom he is placed out on license, or to the person to whose custody he is committed under this Act, a youthful

The Bengal Children Act, 1922.

(Chapter V.—Maintenance and treatment of persons in reformatory or industrial schools or under custody.—Chapter VI.—Miscellaneous.—Sections 36—38.)

offender, young person or child who has so escaped, or knowingly assists in so doing ;

shall be liable to imprisonment for a term which may extend to two months or to a fine not exceeding two hundred rupees, or to both.

Discharge and transfer.

36. (1) The Local Government may, at any time, order a youthful offender or a child to be discharged from a reformatory or industrial school either absolutely or on such conditions as the Local Government approve.

(2) The Local Government may order—

- (a) a youthful offender or child to be transferred from one reformatory school to another, or from one industrial school to another ;
- (b) a youthful offender under the age of fourteen years detained in a reformatory school to be transferred to an industrial school ;
- (c) a young person detained in an industrial school, who is found to be exercising an evil influence over the other inmates of the school or who is guilty of a serious breach of the rules of the school or of escaping from the school, to be transferred to a reformatory school :

Provided that the whole period of the detention of the youthful offender, young person or child shall not be increased by the transfer.

CHAPTER VI.

MISCELLANEOUS.

Juvenile Courts.

37. (1) The Local Government may provide for the establishment for any district or other local area of one or more separate Courts for the hearing of charges against children or young persons or of applications for orders or licenses relating to a child or young person at which the attendance of the child or young person is required.

(2) Where no such separate Court has been established, the Court before which a child or young person is brought shall, unless the child or young person is charged jointly with any other person not being a child or young person, whenever practicable, sit either in a different building or room from that in which the ordinary sittings of the Court are held or on different days or at different times from those at which the ordinary sittings are held.

Presumption and determination of age.

38. (1) Whenever a person, whether charged with an offence or not, is brought before any criminal Court otherwise than for the purpose of giving evidence, and it appears to the Court that he is a child or young

*The Bengal Children Act, 1922.**(Chapter VI.—Miscellaneous.—Sections 39—41.)*

person, the Court shall make due inquiry as to the age of that person and for that purpose shall take such evidence as may be forthcoming at the hearing of the case, and shall record a finding thereon, stating his age as nearly as may be.

(2) An order or judgment of the Court shall not be invalidated by any subsequent proof that the age of such person has not been correctly stated by the Court, and the age presumed or declared by the Court to be the age of the person so brought before it shall, for the purposes of this Act, be deemed to be the true age of that person and, where it appears to the Court that the person so brought before it is of the age of sixteen years or upwards, the person shall for the purposes of this Act be deemed not to be a child or young person.

Provision as to
religious
persuasion.

39. (1) In determining the reformatory or industrial school to which a youthful offender or child is to be sent under this Act, the Court shall endeavour to ascertain the religious persuasion to which the youthful offender or child belongs and shall, if possible, select a school in which facilities are afforded for instruction in his religion, and shall pass an order to that effect.

(2) Where a child or young person is committed to suitable custody under this Act, the Court in determining the person to whose custody the child or young person shall be committed shall endeavour in like manner to ascertain the religion of the child or young person and shall, if possible, select a person of the same religion, or a person who gives such undertaking as seems to the Court sufficient that the child or young person shall be brought up in accordance with the religion of such child or young person, and shall pass an order to that effect.

(3) Where under section 32 or section 33 a child or a youthful offender is boarded out or is permitted by license to live with any other person, the manager of the school shall select for this purpose a person of the same religion as the child or youthful offender, or a person who gives a satisfactory undertaking that the child or the youthful offender shall be brought up in accordance with the religion of such child or youthful offender.

Penalty for
cruelty to child
or young person.

40. If any person over the age of sixteen years, who has the custody, charge or care of any child or young person, assaults, ill-treats, neglects, abandons or exposes such child or young person, or causes such child or young person to be assaulted, ill-treated, neglected, abandoned or exposed in a manner likely to cause such child or young person unnecessary suffering or injury to his health (including injury to or loss of sight or hearing or limb or organ of the body, and any mental derangement), that person shall be punishable with imprisonment for a term not exceeding two years or with fine not exceeding two hundred rupees, or with both.

Penalty for
causing,
encouraging or
abetting seduction
or prostitution of
young girl.

41. If any person having the custody, charge or care of a girl under the age of sixteen years causes or encourages or abets the seduction or prostitution of that girl, he shall be punishable with imprisonment for a term not exceeding two years.

*The Bengal Children Act, 1922.**(Chapter VI.—Miscellaneous.—Sections 42—48.)*

Penalty for
taking pawn from
a child.

42. If a pawn-broker takes an article in pawn from any child, whether offered by that child on his own behalf or on behalf of any other person, he shall be punishable with fine not exceeding one hundred rupees.

Authority of
persons having
custody of child
or young person.

43. Notwithstanding anything contained in any other law, any person to whose custody a child or young person is committed under the provisions of this Act shall, while the order is in force, have the like control over the child or young person as if he were his parent, and shall be responsible for his maintenance and protection, and the child or young person shall continue in his custody notwithstanding that he is claimed by his parent or any other person.

Custody of
youthful offend-
ers, young
persons and
children in places
of detention.

44. (1) A copy of the order or judgment, in pursuance of which a youthful offender, young person or child is committed to custody in a place of detention provided under this Act, shall be delivered with him to the person in charge of the place of detention, and shall be a sufficient authority for his detention in that place in accordance with the terms thereof.

(2) Any such person shall during such detention and whilst being conveyed to and from the place of detention be deemed to be in legal custody, and, if he escapes, may be arrested without a warrant and be brought back to the place of detention where he was detained.

Inspection of
institutions
for poor
children.

45. (1) The Local Government may cause any institution for the reception of poor children or young persons supported wholly or partly by voluntary contributions, and not liable to be inspected by or under the authority of the Government, to be visited and inspected from time to time by persons appointed by the Local Government for the purpose.

(2) Any person so appointed shall have power to enter the institution and to make a complete inspection thereof and of all papers, registers, and accounts relating thereto.

(3) Whoever obstructs any person appointed under sub-section (1) in the discharge of his duties, or refuses or wilfully neglects to furnish him with the necessary means of making any entry or inspection, shall be punishable with fine which may extend to fifty rupees.

Procedure in
respect of bonds.

46. The provisions of Chapter XLII of the Code of Criminal Procedure, 1898, shall, so far as may be, apply to bonds taken under this Act. Act V of 1898

Removal of
disqualification
attaching to
convictions of
offences.

47. Notwithstanding anything contained in any other law, the conviction of a child or young person shall not be regarded as a disqualification attaching to a conviction of an offence under such law.

Rules.

48. (1) The Local Government may make rule for carrying out the purposes of this Act.

*The Bengal Children Act, 1922.**(Chapter VI.—Miscellaneous.—Section 48.)*

(2) In particular, and without prejudice to the generality of the foregoing power, the Local Government may make rules—

- (a) for the establishment, certification and maintenance of reformatory and industrial schools and auxiliary homes ;
- (b) for the inspection of reformatory and industrial schools and auxiliary homes and prescribing the powers and duties of the chief inspector, and other inspectors ;
- (c) prescribing the powers and duties of the managers of reformatory and industrial schools ;
- (d) regulating the choice of a school ;
- (e) for the boarding out, licensing and supervision of children and young persons ;
- (f) for the contribution by parents and other persons liable to maintain children and young persons ;
- (g) regulating the disposal and after-care of the inmates of reformatory and industrial schools and for the appointment of visitors and their tenure of office ;
- (h) for the management of reformatory and industrial schools and auxiliary homes ;
- (i) for the education and industrial and moral training of the inmates of reformatory and industrial schools and for the credit to them of a portion of the proceeds of their work ;
- (j) for the conveyance of youthful offenders and children to reformatory and industrial schools ;
- (k) prescribing visits to and communication with the inmates of reformatory and industrial schools ;
- (l) for the grant of permission to the inmates of reformatory and industrial schools to absent themselves for short periods ;
- (m) prescribing the punishment of offences committed by the inmates of reformatory and industrial schools ;
- (n) prescribing the manner in which a child or young person may be committed to suitable custody and for the supervision of such children and young persons ;
- (o) for the detention of children and young persons under arrest or remanded or committed for trial ; and
- (p) prescribing the procedure to be adopted in Juvenile Courts.

(3) All rules made under clauses (o) and (p) of subsection (2) shall be subject to the previous approval of the Governor General in Council.

The Bengal Children Act, 1922.

(Chapter VI.—Miscellaneous.—Sections 49, 50.)

(4) All rules made under this section shall be published in the *Calcutta Gazette* and, on such publication, shall have the same effect as if enacted in this Act.

Appeal

49. (1) An appeal from an order made by a Court under sections 25, 27, 31 or 39 shall lie,—

(a) if passed by a Magistrate other than a District Magistrate or a Presidency Magistrate, to the District Magistrate;

(b) if passed by a District Magistrate, to the Court of Session;

(c) if passed by a Court of Session or Court of an Additional Sessions Judge or of an Assistant Sessions Judge or by a Presidency Magistrate, to the High Court.

(2) No appeal shall lie from any order passed in any such appeal.

Revision.

50. Any order passed under the provisions of this Act and not otherwise provided for may be revised by the High Court either on the report of a Sessions Judge or of a District Magistrate, or on the application of a party interested, or on its own initiative.

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*



The Calcutta Gazette

WEDNESDAY, JANUARY 18, 1922.

PART IV.

Bills introduced in the Bengal Legislative Council, Reports of Select Committees presented or to be presented in that Council, and Bills published before introduction in that Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

No. 191L., dated Calcutta, the 14th January 1922.—His Excellency the Governor having been pleased to order, under rule 18 of the Bengal Legislative Council Rules, 1920, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information.

It is proposed to introduce the Bill at the session of the Bengal Legislative Council commencing on Tuesday, the 17th January, 1922 and at the same session to move that it be referred to a Select Committee :—

THE BENGAL AMUSEMENTS TAX BILL, 1922.

CONTENTS.

PREAMBLE.

CLAUSE.

1. Short title, extent and commencement.

CHAPTER I.**Amusements Tax.**

2. Definitions.
3. Tax on payments for admission to entertainments.
4. Admission to entertainments.
5. Penalty for non-payment of tax.
6. Manner of payment.
7. Exemptions.
8. Refunds in certain circumstances.
9. Recoveries.
10. Inspection.
11. Rules.
12. Power to Local Government to delegate certain powers.

CHAPTER II.**Taxes on certain forms of betting.**

13. Definitions.
14. Tax on totalisators and payment thereof.
15. Procedure for making over totalisator tax to Government.
16. Accounts of totalisator tax.
17. Betting tax.
18. Procedure for making over betting tax to Government.
19. Accounts of betting tax.
20. Methods of recovery of totalisator tax and betting tax.
21. Rules.

THE BENGAL AMUSEMENTS TAX BILL, 1922.

A

BILL

*to make an addition to the public revenue of Bengal
and for that purpose to impose a tax on enter-
tainments and other amusements and on certain
forms of betting.*

Preamble.

WHEREAS it is necessary to make an addition to the public revenue of Bengal and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting ;

It is hereby enacted as follows :—

Short title, extent
and commencement.

1. (1) This Act may be called the Bengal Amusements Tax Act, 1922.

(2) It extends to the whole of Bengal.

(3) It shall come into force at once in—

(a) Calcutta, as defined in clause (7) of section 3 of the Calcutta Municipal Act, 1899 ;

Ben. Act III
of 1899.

(b) (i) Fort William, excepting the portion thereof included within the ramparts of the Fort,

(ii) the Esplanade, and

(iii) that part of Hastings north of the south edge of Clyde Row and Strand Road to the river bank ; and

(c) the Municipalities of Howrah, Cossipore-Chitpur, Maniktola, Garden Reach, Tollygunge, Dacca and Darjeeling, the Barrackpore Cantonment and the South Suburban Municipality.

(4) The Local Government may, by notification in the *Calcutta Gazette*, bring this Act or any portion thereof into force in such other areas in Bengal at such time as shall be specified in such notification :

Provided that no notification under this sub-section shall be published in respect of any area included in a military cantonment without the previous sanction of the Governor General in Council.

CHAPTER I.

Entertainments Tax.

Definitions.

2. In this chapter, unless there is anything repugnant in the subject or context,—

[Cf. Geo.
V, c. 11, and s.
1(6) and 11,
Geo. V, c. 32,
s. 7(2).]

(1) “admission” means admission as a spectator or as one of an audience ;

(2) “admission to an entertainment” includes admission to any place in which the entertainment is held ;

(3) “agriculture” includes horticulture and livestock breeding ;

- (4) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;
- (5) "live-stock" includes animals of every description;
- (6) "notification" means a notification published in the *Calcutta Gazette*;
- (7) "payment on admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required;
- (8) "proprietor" in relation to any entertainment includes any person responsible for the management thereof; and
- (9) "society" includes a company, institution, club or other association of persons by whatever name called.

Tax on payments for admission to entertainments.

3. There shall, as from the first day of April, 1922, be charged, levied and paid to the Government of Bengal on all payments for admission to any entertainment a tax, hereinafter referred to as the entertainments tax, at the following rates, namely:—

[Cf. 6, Geo. V, c. 11, s. 1 (1).]

Where the payment, excluding the amount of the tax,—

- (a) does not exceed four annas ... one anna.
- (b) exceeds four annas but does not exceed twelve annas ... two annas.
- (c) exceeds twelve annas but does not exceed one rupee ... four annas.
- (d) exceeds one rupee but does not exceed two rupees ... eight annas
- (e) exceeds two rupees but does not exceed four rupees ... twelve annas.
- (f) exceeds four rupees but does not exceed nine rupees ... one rupee eight annas.
- (g) exceeds nine rupees but does not exceed ten rupees ... two rupees.
- (h) exceeds ten rupees, for the first ten rupees and for every ten rupees or part of ten rupees over ten rupees ... two rupees.

Admission to entertainments

4. No person shall be admitted for payment to any entertainment where the payment is subject to the entertainments tax except,—

[Cf. 6, Geo. V, c. 11, s. 1 (2).]

- (a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the Local Government for the purpose of revenue and denoting that the proper entertainments tax has been paid,

- (b) in special cases with the approval of the Local Government, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the Local Government for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Local Government for the payment of the entertainments tax.

Penalty for non-payment of tax.

5. If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the person admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine, not exceeding fifty rupees, and the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine of five hundred rupees, and shall in addition be liable to pay any tax which should have been paid.

[Cf. 6, Geo. V, c. 11, s. 1 (2).]

Manner of payment.

6. (1) The entertainments tax shall be charged in respect of each person admitted for payment, and in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

[Cf. 6, Geo. V, c. 11, s. 1 (3) and (4).]

(2) The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lump sum, but where the Local Government are of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Local Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

Exemptions.

7. (1) The entertainments tax shall not be charged on payments for admission to any entertainment where the Local Government are satisfied—

[Cf. 6, Geo. V, c. 11, s. 1(5) and 11, Geo. V, c. 32, s. 7(2).]

(a) that the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or

(b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the Local Government in the Department of Education); or

(c) that the entertainment is intended only for the amusement of children, and that the charge is not more than one anna for each person; or

(d) that the entertainment is provided for partly educational or partly scientific purposes by a society, not conducted or established for profit; or

(e) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or branch thereof, for promoting the interests of which the society exists, or of materials, machinery, appliances, or foodstuffs, used in the production of those products, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be.

(2) The Local Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.

Refunds in certain circumstances.

8. Where the Local Government are satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that the whole of the expenses of the entertainment do not exceed twenty per cent. of the receipts, they shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

[Cf. 6, Geo. V, c. 11, s. 1(5).]

Recoveries.

9. (1) Any sum due on account of the entertainments tax shall be recoverable by the Local Government as a public demand.

(2) Any fine imposed under this chapter shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

Act V of 1898.

Inspection.

10. (1) Any officer authorized by the Local Government for the purpose may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable times, with a view to seeing whether the provisions of this chapter or any rules made thereunder are being complied with.

[Cf. 6, Geo. V, c. 11, s. 2(2).]

(2) If any person prevents or obstructs the entry of any officer so authorized he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees.

(3) Every officer authorized under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Act XLV of 1860.

Rules.

11. (1) The Local Government may make rules for securing the payment of the entertainments tax and generally for carrying into effect the provisions of this chapter, and in particular—

[Cf. G. Geo.
V. c. 11, s.
2(1).]

(a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;

(b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another;

(c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances;

(d) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this chapter or under the rules made thereunder; and

(e) for the keeping of accounts of all stamps used under this chapter.

(2) If any person acts in contravention of, or fails to comply with, any such rules he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

Power to Local
Government to
delegate certain
powers.

12. The Local Government may, by notification in the *Calcutta Gazette*, delegate all or any of their powers under this chapter, except those conferred upon them by sub-section (4) of section 1, by section 11, and by this section, to any person or to any authority subordinate to the Local Government.

CHAPTER II.

Taxes on certain forms of betting.

13. In this chapter—

(1) “backer” includes any person with whom a bookmaker bets;

(2) “bet” includes “wager” and “betting” includes wagering;

(3) “licensed bookmaker” means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a license or permit issued by any racing club or by the stewards thereof to enable him to carry on his business or vocation under the provisions of the Bengal Public Gambling (Amendment) Act, 1913, as specified in the license or permit;

Ben. Act 1
of 1913.

(4) “prescribed” means prescribed by this chapter or by the rules made thereunder;

(5) "racing club" includes a club, association, society or body of persons corporate or incorporate—

(a) formed for the purpose of promoting horse-racing or pony-racing or for holding race-meetings; or

(b) conducting or controlling such meetings;

(6) "totalisator" means a totalisator, in an enclosure which the stewards controlling a race-meeting have set apart in accordance with the Bengal Public Gambling (Amendment) Act, 1913, and includes any instrument, machine, or contrivance known as the totalisator, or any other instrument, machine, or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles.

Ben. Act
IV of 1913.

Tax on totalisators and payment thereof.

14. There shall as from the second day of April, 1922, be charged, levied and paid to the Government of Bengal out of all monies paid into any totalisator by way of stakes or bets, a tax on backers, hereinafter referred to as the totalisator tax, amounting to four *per cent.* of every sum so paid; and four *per cent.* of every sum so paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the race-meeting on behalf of Government.

Procedure for making over totalisator tax to Government.

15. The stewards of a race-meeting shall at such times and in such manner as may be prescribed forward to the prescribed officer a return stating the total amount of the monies paid into the totalisator at the meeting, and shall at the prescribed time make over to the prescribed officer the amount of the tax for that meeting.

Accounts of totalisator tax.

16. (1) The stewards of a race-meeting shall keep accounts in the prescribed form of all monies paid into the totalisator at that meeting.

(2) Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf by the Local Government, permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of them.

Betting tax.

17. (1) There shall as from the second day of April, 1922, be charged, levied and paid to the Government of Bengal out of all monies paid or agreed to be paid by a licensed bookmaker to a backer in consequence of the winning by the backer of a bet made in an enclosure set apart under the provisions of the Bengal Public Gambling (Amendment) Act, 1913, on any race, a tax on backers, hereinafter referred to as the betting tax, amounting to two and a half *per cent.* of all such monies.

(2) The betting tax shall be deducted by the licensed bookmaker from such monies at the time when the money is paid to the backer, or at the time when the account with the backer is adjusted, as the case may be, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed bookmaker on behalf of Government.

Procedure for making over betting tax to Government.

18. All sums retained on account of the betting tax shall be made over by the licensed bookmaker, by whom they have been retained, to the prescribed officer at such times and in such manner as may be prescribed.

Accounts of
betting tax.

19. (1) The stewards of a race-meeting shall at such times and in such manner as may be prescribed forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them to carry on the business or vocation of a bookmaker at that meeting.

(2) All licensed bookmakers shall keep accounts of all sums, paid or agreed to be paid by them to backers in satisfaction of bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the Local Government, permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of such accounts.

Methods of
recovery of
totalisator tax
and betting tax.

20. (1) The totalisator tax payable under section 14 shall be recoverable as a public demand from the racing club conducting the meeting, and any portion of such tax which is not so recovered, shall also be recoverable as a public demand from the stewards of the race-meeting jointly and severally.

(2) All monies which a licensed bookmaker is liable to make over to the prescribed officer under section 18 shall be recoverable from the licensed bookmaker as a public demand.

Rules.

21. The Local Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this chapter and generally for carrying into effect the provisions of this chapter, and for dealing with such matters as are therein directed to be prescribed.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to provide additional revenues for the province of Bengal in order to remove part of the existing deficit in the provincial revenues. Chapter I is based on the Acts whereby taxation on entertainments on the same lines has been imposed in the United Kingdom. Chapter II deals with the taxation of totalisators and certain forms of betting, and is based on the Acts in force in Queensland and Victoria with modifications in the direction of simplicity rendered possible by the extensive control conferred on Government by the Bengal Public-Gambling (Amendment) Act, 1913.

Ben Act IV of
1913.

Notes on clauses.

Clause 1—The proposed Act will extend to the whole of Bengal. It is, however, intended in the first instance to restrict its coming into operation to Calcutta, the maidan portion of Fort William with the Esplanade and a portion of Hastings, the Barrackpore Cantonment and certain suburban and other municipalities, power being taken to bring the Act into operation in any other area in Bengal by notification.

Clauses 3 to 6—are based on section 1 of the Finance (New Duties) Act, 1916 (6 Geo. V, c. 11), with necessary modifications. In section 5 the provisions of the English Act for a fixed fine on the proprietor in the event of illegal admissions have been retained, as it is specially the business of the proprietor to see to the observance of the law, but the Court has been given a discretion in regard to the fine that shall be inflicted on any person admitted to an entertainment without payment of the tax.

Sub-clause (1) of clause 7—is based largely on the English Act, as amended by section 7 of the Act of 1921, but by sub-clause (2) power is given to the Local Government to exempt any entertainment or class of entertainments from liability to the entertainments tax.

Clauses 8 and 10—are also based on the English Act, with the alterations necessary on account of local conditions.

Clause 9—deals with the methods for the recovery of arrears of the entertainments tax and of fines.

Clause 11—is a rule-making clause in regard to the entertainments tax.

Clause 12—empowers the Local Government to delegate certain of their powers under Chapter I.

Clause 13—provides for the levy and payment of the totalisator tax.

Clause 15—provides for the manner in which sums received on account of the totalisator tax are to be made over to the Government by the stewards.

Clause 16—provides for the keeping of accounts of the totalisator tax.

Clauses 17 and 18—provide for the levy and payment of the betting tax.

Clause 19—provides for the furnishing to Government of lists of bookmakers and for the keeping of accounts by licensed bookmakers.

Clause 20—imposes liability on racing clubs, and the stewards in respect of the totalisator tax, and on licensed bookmakers, in respect of the betting tax.

Clause 21—gives power to the Government to frame rules in regard to the totalisator tax and betting tax.

J. H. KERR,

Member in charge.

CALCUTTA ;

The 12th January 1922.

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*



The Calcutta Gazette

WEDNESDAY, JANUARY 25, 1922.

PART IV.

Bills introduced in the Bengal Legislative Council, Reports of Select Committees presented or to be presented in that Council, and Bills published before introduction in that Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

No. 258L., dated Calcutta, the 21st January, 1922.—The following Bill was introduced in the Bengal Legislative Council on the 19th January, 1922, and is hereby published for information, together with the Statement of Objects and Reasons annexed thereto :—

THE CALCUTTA IMPROVEMENT (AMENDMENT) BILL, 1922.

BILL

further to amend the Calcutta Improvement Act, 1911.

Preamble.

WHEREAS it is expedient further to amend the Calcutta Improvement Act, 1911, in the manner hereinafter appearing, in order to award a sum of fifteen per cent. on the market value of land acquired for the Calcutta Improvement Trust in consideration of

Ben. Act V
of 1911.

the compulsory nature of the acquisition, in lieu of the costs hitherto awarded in substitution thereof;

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Calcutta Improvement (Amendment) Act, 1922.

Repeal of sections 2, 6, 7, 8, 9(1) and 12 of the Schedule

2. Sections 2, 6, 7 and 8, section 9, sub-section (1), and section 12 of the Schedule to the Calcutta Improvement Act, 1911, are hereby repealed in respect of all awards made after the commencement of this Act by the Collector under the Land Acquisition Act, 1894, as amended by the Calcutta Improvement Act, 1911, in regard to land acquired for the Calcutta Improvement Trust and in respect of all appeals or proceedings in connection with such awards.

I of 1894.

Ben. Act V of 1911.

STATEMENT OF OBJECTS AND REASONS.

The abolition of the payment of the usual 15 per cent. *solatium* in the case of land compulsorily acquired by the Calcutta Improvement Trust aroused considerable opposition when the Calcutta Improvement Act was passed. Some years later the Calcutta Improvement Trust, in making proposals to Government for the amendment of the Act of 1911, recommended that the 15 per cent. *solatium* should be restored, and a formal resolution to this effect was moved in the old Legislative Council by Rai Bahadur Radha Charan Pal in 1919. In the Government reply to that resolution it was stated that Government proposed to legislate so as to restore this *solatium* in the case of all street schemes, although not in the case of general improvement schemes, which are ordinarily designed to remedy insanitary conditions produced by the improper use of land. It was, however, ultimately decided by Government that, as the majority of the schemes undertaken by the Calcutta Improvement Trust were actually street improvement schemes, it was desirable that the limitation on the grant of the *solatium*, which had been originally approved, should be removed, and that the provisions of the Land Acquisition Act on this point should be restored in their entirety. In the meantime several other defects in the Act had been revealed as the result of some years' experience, and it was decided to undertake a thorough revision of the Statute, but as the Reforms were shortly to come into operation, it was resolved that the amending Bill, which had been drafted, should be submitted to the Minister, Local Self-Government Department, for his examination. Certain points raised in the larger Bill are still under discussion, and as it is not considered equitable that the privilege of the *solatium* should be any longer withheld from those entitled to it, now that the principle has been conceded, it has been decided to introduce a short amending Bill, which deals merely with this subject, with the intention that the larger Bill should be introduced as early as possible.

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*

CALCUTTA;

The 21st January, 1922.



The Calcutta Gazette

WEDNESDAY, FEBRUARY 1, 1922.

PART IV.

Bills introduced in the Bengal Legislative Council, Reports of Select Committees presented or to be presented in that Council, and Bills published before introduction in that Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

No. 279 L., dated the 26th January, 1922.—The following Bill was introduced in the Bengal Legislative Council on the 25th January, 1922, and is hereby published for information, together with Statement of Objects and Reasons annexed thereto:—

THE BENGAL STAMP (AMENDMENT) BILL, 1922.

A

BILL

to amend the Indian Stamp Act, 1899, in its application to Bengal.

Preamble.

WHEREAS it is expedient to increase the revenues of Bengal and for that purpose to amend the Indian Stamp Act, 1899, in its application to Bengal, in the manner hereinafter appearing;

II of 1899.

And whereas the previous sanction of the Governor General has been obtained, under section 80A, sub-section (3), of the Government of India Act, to the passing of this Act;

5 & 6, Geo. V, c. 61; 6 & 7, Geo. V, c. 37; 9 & 10, Geo. V, c. 101.

It is hereby enacted as follows :—

Short title and extent.

1. (1) This Act may be called the Bengal Stamp (Amendment) Act, 1922.

(2) It extends to the whole of Bengal.

Application of Act.

2. The Indian Stamp Act, 1899, hereinafter referred to as the said Act, shall, in its application to Bengal, be amended in the manner hereinafter provided.

II of 1899.

Amendment of clause (10) of section 2 of Act II of 1899.

3. To clause (10) of section 2 of the said Act the following shall be added, namely :—“or by Schedule IA, as the case may be.”

Amendment of section 3.

4. In section 3 of the said Act,—

(1) after clause (c) the following shall be inserted, namely :—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clauses (a), (b) or (c) of this section or in Schedule I, the amount indicated in Schedule IA to this Act shall, subject to the exceptions contained in that schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively,—

(aa) every instrument, mentioned in Schedule IA as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in Bengal on or after the first day of April, 1922; and

(bb) every instrument mentioned in Schedule IA as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Bengal on or after the first day of April, 1922, and relates to any property situated, or to any matter or thing done, or to be done in Bengal, and is received in Bengal”;

(2) after the word “Provided” the word “also” shall be inserted.

Amendment of
sections 4 and 6.

5. In sub-section (1) of section 4 and in section 6 of the said Act, after the words and figure "in Schedule I," the words, figure and letter "or in Schedule IA, as the case may be," and in sub-section (1) of section 4, after the words "one rupee," the words "eight annas" shall be inserted.

New section
19A.

6. After section 19 the following shall be inserted, namely:—

"19A. Where any instrument has become chargeable in any part of British India other than Bengal with duty under this Act and thereafter becomes chargeable with a higher rate of duty in Bengal under clause (bb) of the first proviso to section 3—

Payment of duty on certain instruments liable to increased duty in Bengal under clause (bb) of section 3.

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule IA less the amount of duty, if any, already paid on it in British India,

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty, and

(iii) the provisions contained in clause (b) of the proviso to sub-section (3) of section 32 shall, with the necessary modifications, apply to such instrument, but the provisions contained in clause (a) of the said proviso shall not apply thereto."

New section
29A.

7. After section 29 the following shall be inserted, namely:—

"29A. In sections 23A, 24 and 29, in the case of any instrument mentioned in those sections, and also mentioned in Schedule IA as chargeable with duty under that schedule, the description of such instrument shall, for the purposes of those sections, be the description contained in the Article in Schedule IA, which corresponds to the Article in Schedule I, referred to in section 23A, section 24 or section 29, as the case may be, in order to describe such instrument."

Description for the purposes of sections 23A, 24 and 29 of instruments chargeable with duty under Schedule IA.

Schedule

8. After Schedule I to the said Act the following shall be inserted, namely :—

" SCHEDULE IA.

Stamp-duty on certain Instruments under the Bengal Stamp (Amendment) Act, 1922.

(See section 3, first proviso.)

Description of instrument.	Proper stamp-duty.
1. ADMINISTRATION-BOND, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889— (a) where the amount does not exceed Rs. 1,000 ; (b) in any other case 2. ADOPTION-DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt. ADVOCATE. See Entry as an Advocate (No. 25). 3. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. <i>Exemptions.</i> Affidavit or declaration in writing when made— (a) as a condition of enlistment under the Indian Army Act, 1911 ; (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or (c) for the sole purpose of enabling any person to receive any pension or charitable allowance. 4. AGREEMENT OR MEMORANDUM OF AN AGREEMENT— (a) if relating to the sale of a bill of exchange ; (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ; (c) if not otherwise provided for <i>Exemptions.</i> Agreement or memorandum of agreement— (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 36 ; (b) made in the form of tenders to the Government of India for, or relating to, any loan ; (c) made under the European Vagrancy Act, 1874, section 17.	X of 1865. V of 1873. V of 1881. VII of 1889. The same duty as a Bond (No. 13) for such amount. Ten rupees. Twenty rupees. *Two rupees. VIII of 1911 Three annas. Subject to a maximum of fifteen rupees, one and-a-half annas for every Rs. 10,000 or part thereof, of the value of the security or share. Twelve annas. IX of 1874.

Description of instrument.				Proper stamp-duty.		
AGREEMENT TO LEASE.— <i>See</i> Lease (No. 30).						
5. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—						
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or						
(2) the pawn or pledge of movable property,						
where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—						
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—						

Description of instrument.	Proper stamp-duty.
<i>Exemptions.</i> (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law. (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent. 8. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 10).	Seven rupees eight annas.
<i>Exemption.</i> Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity. 9. ARTICLES OF ASSOCIATION OF A COMPANY.	XIX of 1850 Fifty rupees.
<i>Exemption.</i> Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913. See also Memorandum of Association of a Company (No. 32). 10. ARTICLES OF CLERKSHIP or contract, whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. ASSIGNMENT. See Conveyance (No. 19), Transfer (No. 50), and Transfer of lease (No. 51), as the case may be. ATTORNEY. See Entry as an Attorney (No. 25), and Power-of-attorney (No. 40). AUTHORITY TO ADOPT. See Adoption-deed (No. 2).	VII of 1913. Two hundred and fifty rupees.
11. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit— (a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ; (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ; and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000. <i>Exemption.</i> Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Offices Act, 1874, section 18.	The same duty as a Bottomry Bond (No. 14) for such amount. Seven rupees eight annas. Eight annas subject to a maximum of fifty rupees. Bom. Act II 1901. Bom. Act II 1874.

Description of instrument.	Proper stamp-duty.
12. BILL OF LADING (including a through bill of lading).	Six annas.
<i>Exemptions.</i>	<i>N.B.</i> —If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
(a) Bill of lading when the goods therein described are received at a place within the limits of any port, as defined under the Indian Ports Act, 1908, and are to be delivered at another place within the limits of the same port. (b) Bill of lading when executed out of British India and relating to property to be delivered in British India.	XV of 1908.
13. BOND (as defined by section 2(5)), not being a DEBENTURE (No. 23), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—	VII of 1870.
where the amount or value secured does not exceed Rs. 10; where it exceeds Rs. 10 and does not exceed Rs. 50; where it exceeds Rs. 50 and does not exceed Rs. 100; where it exceeds Rs. 100 and does not exceed Rs. 200; where it exceeds Rs. 200 and does not exceed Rs. 300; where it exceeds Rs. 300 and does not exceed Rs. 400; where it exceeds Rs. 400 and does not exceed Rs. 500; where it exceeds Rs. 500 and does not exceed Rs. 600; where it exceeds Rs. 600 and does not exceed Rs. 700; where it exceeds Rs. 700 and does not exceed Rs. 800; where it exceeds Rs. 800 and does not exceed Rs. 900; where it exceeds Rs. 900 and does not exceed Rs. 1,000; and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two annas. Four annas. Eight annas. One rupee four annas. One rupee fourteen annas. Two rupees eight annas. Three rupees two annas. Four rupees eight annas. Five rupees four annas. Six rupees. Six rupees twelve annas. Seven rupees eight annas. Three rupees twelve annas.
<i>See Administration-Bond (No. 1), Bottomry Bond (No. 14), Customs Bond (No. 22), Indemnity-Bond (No. 29), Respondentia Bond (No. 45), Security Bond (No. 46).</i>	
<i>Exemptions.</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act; (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.	Pen. Act III of 1876.

Description of instrument.	Proper stamp-duty.
14. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage— where the amount or value secured does not exceed Rs. 10 ; where it exceeds Rs. 10 and does not exceed Rs. 50 ; where it exceeds Rs. 50 and does not exceed Rs. 100 ; where it exceeds Rs. 100 and does not exceed 200 ; where it exceeds Rs. 200 and does not exceed Rs. 300 ; where it exceeds Rs. 300 and does not exceed Rs. 400 ; where it exceeds Rs. 400 and does not exceed Rs. 500 ; where it exceeds Rs. 500 and does not exceed Rs. 600 ; where it exceeds Rs. 600 and does not exceed Rs. 700 ; where it exceeds Rs. 700 and does not exceed Rs. 800 ; where it exceeds Rs. 800 and does not exceed Rs. 900 ; where it exceeds Rs. 900 and does not exceed Rs. 1,000 ; and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three annas. Six annas. Twelve annas. One rupee eight annas. Two rupees four annas. Three rupees. Three rupees twelve annas. Four rupees eight annas. Five rupees four annas. Six rupees. Six rupees twelve annas. Seven rupees eight annas. Three rupees twelve annas.
15. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for. See also RELEASE (No. 44), Revocation of Settlement (No. 47-B), Surrender of Lease (No. 49), Revocation of Trust (No. 52-B).	Ten rupees.
16. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer— (a) where the purchase-money does not exceed Rs. 10 ; (b) where the purchase-money exceeds Rs. 10, but does not exceed Rs. 25 ; (c) in any other case ...	Three annas. Six annas. The same duty as a conveyance (No. 19) for a consideration equal to the amount of the purchase-money only.
17. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Two rupees.

Description of instrument.	Proper stamp-duty.
18. COMPOSITION-DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Fifteen rupees.
19. CONVEYANCE [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 50— where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ; where it exceeds Rs. 50 but does not exceed Rs. 100 ; where it exceeds Rs. 100 but does not exceed Rs. 200 ; where it exceeds Rs. 200 but does not exceed Rs. 300 ; where it exceeds Rs. 300 but does not exceed Rs. 400 ; where it exceeds Rs. 400 but does not exceed Rs. 500 ; where it exceeds Rs. 500 but does not exceed Rs. 600 ; where it exceeds Rs. 600 but does not exceed Rs. 700 ; where it exceeds Rs. 700 but does not exceed Rs. 800 ; where it exceeds Rs. 800 but does not exceed Rs. 900 ; where it exceeds Rs. 900 but does not exceed Rs. 1,000 ; and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Twelve annas. One rupee eight annas. Three rupees. Four rupees eight annas. Six rupees. Seven rupees eight annas. Nine rupees. Ten rupees eight annas. Twelve rupees. Thirteen rupees eight annas. Fifteen rupees. Seven rupees eight annas.
<i>Exemptions.</i>	
Assignment of copyright under the Indian Copyright Act, 1914, section 5.	III of 1914.
CO-PARTNERSHIP-DEED. See Partnership (No. 39).	
20. COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ; (ii) in any other case	Twelve annas. One rupee eight annas.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose. (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	

Description of instrument.	Proper stamp-duty.
21. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid—	
(a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas ;	The same duty as is payable on the original.
(b) in any other case 	One rupee eight annas.
<i>Exemption.</i>	
Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
22. CUSTOMS-BOND—	
(a) where the amount does not exceed Rs. 1,000.	The same duty as a Bottomry Bond (No. 14) for such amount.
(b) in any other case 	Ten rupees.
23. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—	
(a) by endorsement or by a separate instrument of transfer ;	The same duty as a Bottomry Bond (No. 14) for the same amount.
(b) by delivery 	The same duty as a conveyance (No. 19) for a consideration equal to the face amount of the debenture.
<i>Explanation.</i> —The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
<i>Exemption.</i>	
A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders ; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
See also Bond (No. 13) and sections 8 and 55. DECLARATION OF ANY TRUST. See Trust (No. 52).	
DEPOSIT OF TITLE-DEEDS—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 5).	
DISSOLUTION OF PARTNERSHIP.—See Partnership (No. 39).	

Description of instrument.	Proper stamp-duty.
24. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. DOWER—Instrument of. <i>See</i> Settlement (No. 47). DUPLICATE.—<i>See</i> Counterpart (No. 21).	Two rupees.
25. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT, in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884— (a) in the case of an Advocate or Vakil ; (b) in the case of an Attorney ... <i>Exemption.</i> Entry of an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in a High Court.	IX of 1884. Seven hundred and fifty rupees. Five hundred rupees.
26. EXCHANGE OF PROPERTY—Instrument of. EXTRACT.—<i>See</i> Copy (No. 20).	The same duty as a conveyance (No. 19) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
27. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property— (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 33 (that is, with possession) ; (b) when such mortgage is one of the description referred to in clause (b) of Article No. 33 (that is, without possession)— (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ; (ii) if possession is not so given ...	The same duty as a conveyance (No. 19) for a consideration equal to the amount of the further charge secured by such instrument. The same duty as a conveyance (No. 19) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge. The same duty as a Bottomry Bond (No. 14) for the amount of the further charge secured by such instrument.
28. GIFT.—Instrument of, not being a Settlement (No. 47), or Will or Transfer (No. 50). HIRING AGREEMENT or agreement for service. <i>See</i> Agreement (No. 4).	The same duty as a conveyance (No. 19) for a consideration equal to the value of the property as set forth in such instrument.

Description of instrument.	Proper stamp-duty.
29. INDEMNITY-BOND.	The same duty as a security bond (No. 46) for the same amount.
INSPECTORSHIP-DEED. <i>See</i> Composition-deed (No. 18).	
30. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year ;	The same duty as a Bottomry Bond (No. 14) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years ;	The same duty as a Bottomry Bond (No. 14) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years ;	The same duty as a conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years ;	The same duty as a conveyance (No. 19) for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years ;	The same duty as a conveyance (No. 19) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years ;	The same duty as a conveyance (No. 19) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;	The same duty as a conveyance (No. 19) for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(viii) where the lease does not purport to be for any definite term ;	The same duty as a conveyance (No. 19) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;	The same duty as a conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.

Description of instrument.	Proper stamp-duty.
(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.
<i>Exemptions.</i>	
(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. (b) Leases of fisheries granted under the Burma Fisheries Act, 1905, or the Upper Burma Land and Revenue Regulation, 1889.	Bar. Act III 1905. III of 1889
<i>Explanation.</i>—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.	
LETTER OF GUARANTEE. See Agreement (No. 4).	
31. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifteen rupees.
32. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 ; (b) if not so accompanied ...	Thirty rupees. Eighty rupees.
<i>Exemption.</i>	
Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.	VII of 1913.

Description of instrument.	Proper stamp-duty.
33. MORTGAGE-DEED, not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 5), Bottomry Bond (No. 14), Mortgage of a Crop (No. 34), Respondentia Bond (No. 45), or Security Bond (No. 46)— (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ; (b) when possession is not given or agreed to be given as aforesaid ; <i>Explanation.</i>—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article. (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped— for every sum secured not exceeding Rs. 1,000 ; and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. <i>Exemptions.</i> (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances. (2) Letter of hypothecation accompanying a bill of exchange.	The same duty as a conveyance (No. 19) for a consideration equal to the amount secured by such deed. The same duty as a Bottomry Bond (No. 14) for the amount secured by such deed. Twelve annas. Ditto.
34. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage— (a) when the loan is repayable not more than three months from the date of the instrument— for every sum secured not exceeding Rs. 200 ; and for every Rs. 200 or part thereof secured in excess of Rs. 200 ; (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument— for every sum secured not exceeding Rs. 100 ; and for every Rs. 100 or part thereof secured in excess of Rs. 100.	One and-a-half annas. Ditto. Three annas. Ditto.

XIX of 1883
XII of 1884

Description of instrument.	Proper stamp-duty.
35. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a PROTEST (No. 41) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. <i>See also Protest of Bill or Note (No. 41).</i>	One rupee eight annas.
36. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal— (a) of any goods exceeding in value twenty rupees; (b) of any stock or marketable security exceeding in value twenty rupees ...	Three annas. Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock of security.
37. NOTE OF PROTEST BY THE MASTER OF A SHIP—<i>See also Protest by the Master of a Ship (No. 42).</i>	One rupee.
38. PARTITION—Instrument of [as defined by section 2 (15).]	The same duty as a Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property. <i>N.B.</i>—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that— (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than twelve annas; (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue; (c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas.
39. PARTNERSHIP— A.—Instrument of— (a) where the capital of the partnership does not exceed Rs. 500; (b) in any other case B.—Dissolution of— PAWN OR PLEDGE—<i>See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 5).</i>	Five rupees. Twenty rupees. Ten rupees.

Description of instrument.	Proper stamp-duty.
40. POWER-OF-ATTORNEY—[as defined by section 2 (21), not being a Proxy— (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ; (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ; (c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ; (d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ; (e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ; (f) when given for consideration and authorizing the attorney to sell any immovable property ; (g) in any other case <i>Explanation.</i>—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	Twelve annas. Ditto. XV of 1882. One rupee eight annas. Seven rupees eight annas. Fifteen rupees. The same duty as a conveyance (No 19) for the amount of the consideration. One rupee eight annas for each person authorised. <i>N. B.</i>—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1908. XVI of 1908.
41. PROTEST OF BILL or NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	Two rupees.
42. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. <i>See also Note of Protest by the Master of a Ship (No. 37).</i>	Two rupees.

Description of instrument.	Proper stamp-duty.
43. RECONVEYANCE OF MORTGAGED PROPERTY— (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ; (b) in any other case.	The same duty as a conveyance (No. 19) for the amount of such consideration as set forth in the reconveyance. Fifteen rupees.
44. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property— (a) if the amount or value of the claim does not exceed Rs. 1,000 ; (b) in any other case ...	The same duty as a bond (No. 13) for such amount or value as set forth in the release. Seven rupees eight annas.
45. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bottomry Bond (No. 14) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT. See Settlement (No. 47) ; Trust (No. 52).	
46. SECURITY-BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract— (a) when the amount secured does not exceed Rs. 1,000 ; (b) in any other case ...	The same duty as a Bottomry Bond (No. 14) for the amount secured. Seven rupees eight annas.
<i>Exemptions.</i> Bond or other instrument, when executed— (a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ; (b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem ; (c) under No. 3-A of the rules made by the Governor of Bombay in Council, under section 70 of the Bombay Irrigation Act, 1879 ; (d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, as security for the repayment of such advances ; (e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	Ben. Act III of 1876. Bom. Act VII of 1879. XIX of 1888. XII of 1884.

Description of instrument.	Proper stamp-duty.
47. SETTLEMENT— A.—Instrument of (including a deed of dower). <i>Exemptions.</i> (a) Deed of dower executed on the occasion of a marriage between Muham-madans. (b) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid. B.—Revocation of— <i>See also Trust (No. 52).</i>	The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settle-ment: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas. The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instru-ment of Revocation, but not exceeding fifteen rupees.
48. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913. <i>Exemptions.</i> Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon pay-ment, as composition for that duty, to the Collector of Stamp-revenue of— (a) one-and-a-half per centum of the whole subscribed capital of the company; or (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.	One-and-a-half times the duty pay-able on a conveyance (No. 19) for a consideration equal to the nominal amount of the shares specified in the warrant.

VII of 1913.

VII of 1913.

Description of instrument.	Proper stamp-duty.
49. SURRENDER OF LEASE— (a) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas ; (b) in any other case <i>Exemption.</i> Surrender of lease, when such lease is exempted from duty.	The duty with which such lease is chargeable. Seven rupees eight annas.
50. TRANSFER (whether with or without consideration)— (a) of shares in an incorporated company or other body corporate ; (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ; (c) of any interest secured by a bond, mortgage-deed or policy of insurance,— (i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ; (ii) in any other case (d) of any property under the Administrator-General's Act, 1913, section 25 ; (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	One-half of the duty payable on a conveyance (No. 19) for a consideration equal to the value of the share. One-half of the duty payable on a conveyance (No. 19) for a consideration equal to the face amount of the debenture. The duty with which such bond, mortgage-deed or policy of insurance is chargeable. Seven rupees eight annas. Fifteen rupees. Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.
<i>Exemptions.</i> Transfers by endorsement— (a) of a bill of exchange, cheque or promissory note ; (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ; (c) of a policy of insurance ; (d) of securities of the Government of India. See also section 8.	
51. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.	The same duty as a conveyance (No. 19) for a consideration equal to the amount of the consideration for the transfer.

Description of instrument.	Proper stamp-duty.
<i>Exemption.</i> Transfer of any lease exempt from duty. 52. TRUST— A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will. E.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will. <i>See also Settlement (No. 47).</i> VALUATION. <i>See Appraisement (No. 7).</i> VAKIL. <i>See Entry as a Vakil (No. 25).</i> 53. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	
The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas. The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees. Six annas.	

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to provide additional revenues for the province of Bengal in order to remove part of the existing deficit in the provincial revenues. It is proposed to effect this by varying the rates of stamp duties as in the Bill.

Notes on clauses.

Clauses 1 and 2.—These clauses introduce the provisions of the Bill into Bengal and provide for the amendment of the Indian Stamp Act, 1899, by the remaining provisions of the Bill.

Clauses 3 and 5 are consequential on clause 4.

Clause 4 applies generally the duties indicated in Schedule IA to the instruments set forth in this clause, that is to say, to instruments which become chargeable with the rates of duty mentioned in Schedule IA by reason of their inclusion in that Schedule combined with their execution, negotiation or receipt in Bengal.

Clause 6 provides that, where duty under Schedule I has been chargeable in another part of British India on an instrument, which later becomes liable to the payment of the Bengal duty, the duty to be paid in respect of such instrument under this Bill shall be the Bengal duty as set forth in Schedule IA less the amount of duty already paid elsewhere in British India. This principle is applied to instruments on which the full duty chargeable under Schedule I has already been paid, and also to instruments on which such duty should have been but has not been paid. The three months limit to endorsements, provided in clause (b) of the proviso to sub-section (3) of section 32, is applied to all instruments so chargeable, the said instruments being otherwise treated as instruments executed out of British India and received into British India for the first time at the time when the Bengal duty became chargeable upon them, and being exempted from the severer provisions contained in clause (a) of the said proviso.

Clause 7 makes formal alterations in order to apply the provisions of sections 23A, 24 and 29 to the corresponding instruments indicated in Schedule IA.

Clause 8 introduces Schedule IA, which contains the substantive provisions as to the amount of duty chargeable in Bengal on the various kinds of instruments which fall within the scope of the new proviso to section 3.

This Schedule deals with all the classes of instruments, mentioned as chargeable with duty in Schedule I, except the following:—

Acknowledgement (No. 1) Bills of Exchange (No. 13), Certificate (No. 19), Cheque (No. 21), Delivery Order in respect of goods (No. 28), Letter of allotment of shares (No. 36), Letter of credit (No. 37), Policy of Insurance (No. 47), Promissory Note (No. 49), Proxy (No. 52), Receipt (No. 53) and Shipping Order (No. 60), in regard to which instruments all India legislation has been suggested to the Government of India.

J. H. KERR,

Member in charge.

CALCUTTA;

The 18th January, 1922.

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*



The Calcutta Gazette

WEDNESDAY, MARCH 1, 1922.

PART IV.

Bills introduced in the Bengal Legislative Council, Reports of Select Committees presented or to be presented in that Council, and Bills published before introduction in that Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

No. 786L., dated the 23rd February, 1922.—The following Reports of the Select Committees on the Bengal Court-fees (Amendment) Bill, 1922, the Bengal Stamp (Amendment) Bill, 1922 and the Bengal Amusements Tax Bill, 1922 (with the Bills, as amended by the Committees) are hereby published for general information :—

REPORT OF THE SELECT COMMITTEE ON THE BENGAL COURT-FEES (AMENDMENT) BILL, 1922.

We, the undersigned members of the Select Committee, to which the Bill to amend the Court-fees Act, 1870, and the Presidency Small Cause Courts Act, 1882, with reference to the scale of Court-fees in Bengal was referred,

have considered the Bill and the papers noted at the end of this paragraph, and have the honour to submit this our report with the Bill, as amended by us, annexed hereto. In reprinting the Bill, all changes made by us have been underlined.

Paper No. 1.

1. Letter No. 2459, dated the 15th December, 1921, from Babu Bhishmadev Das, M.L.C.

2. Letter No. 2458, dated the 16th December, 1921, from Babu Surendra Nath Sen, II, Munsif, Bhanga.

Paper No. 2.

Letter No. 205, dated the 26th December, 1921, from the Joint Honorary Secretary, East Bengal Landholders' Association.

Paper No. 3.

Letter No. 24, dated the 5th January, 1922, from the District Judge, 24-Parganas.

Paper No. 4.

1. Letter, dated the 9th January, 1922, from Babu Surendra Nath Sen, II, Munsif, Baruipur.

2. Letter, dated the 13th January, 1922, from the Secretary, Calcutta Trades Association.

3. Letter, dated the 14th January, 1922, from the Honorary Secretary, Incorporated Law Society of Calcutta.

Paper No. 5.

1. Letter, dated the 14th January, 1922, from the Secretary, Bengal Mahajan Sabha.

2. Letter, dated the 13th January, 1922, from the Honorary Secretary, Narayanganj Chamber of Commerce.

Paper No. 6.

Letter, dated the 16th January, 1922, from the Honorary Secretary, Marwari Association.

Paper No. 7.

Letter No. 100, dated the 16th January, 1922, from the District Judge, Mymensingh.

Paper No. 8.

Letter No. 67G., dated the 16th January, 1922, from the District Judge of Bakarganj.

Paper No. 9.

Amendments to the Bengal Court-fees Bill proposed by Khan Bahadur Maulvi Wasim-Uddin Ahmed, M.L.C.

Paper No. 9A.

1. Letter No. 464—XII-3, dated the 22nd January, 1922, from the District and Sessions Judge of Midnapore.

2. Letter No. 289, dated the 19th January, 1922, from the District Judge of Dacca.

Paper No. 10.

Letter No. 271, dated the 24th January, 1922, from the Secretary, Bengal Chamber of Commerce.

Paper No. 11.

Letter No. 12, dated the 26th January, 1922, from the Honorary Secretary, British Indian Association.

Paper No. 12.

1. Letter from Babu Ram Charan Mitra, Vakil, High Court, Calcutta.
2. Letter dated the 30th January, 1922, from S. C. Chakrabarty, Esq., Munsif, Lalbagh.

2. *Clause 1.*—Extent and commencement clauses have been added by the Select Committee and a slight amendment made in the short title.

Clause 4.—The Committee by a majority are of opinion that the raising of the minimum limit proposed in clause 4 of the Bill in the case of probate fees is sound.

Clause 5.—The Committee have considered the desire of the Council that the fees of small value suits should not be increased. They have also considered the loss of revenue that would result by the adoption of various limits suggested, and they are unanimously of opinion that the limit of Rs. 50 should be the limit up to which no increase in the present rates should be made. They are also of opinion that the increase on suits valued at Rs. 50 to Rs. 100 should be only annas two instead of annas three as proposed in the Bill. They consider that this favourable scale should not apply to suits valued at more than Rs. 100, and that the flat rate of Re. 1-2 for every Rs. 10 should be applied to such suits for the entire value of the suit including the first hundred rupees.

The Committee further consider that, in view of the heavy loss of revenue that must arise from the concession granted in regard to low value suits, there should be some increase in the fees, charged on suits of a value of rupees one thousand and over, above the rates contained in the Bill. They suggest the following scale :—

	Rs. A.
From Rs. 1,000 to Rs. 7,500, for every Rs. 100 or part thereof in excess of Rs. 1,000	7 8
From Rs. 7,500 to Rs. 10,000, for every Rs. 250 or part thereof in excess of Rs. 7,500	15 0
From Rs. 10,000 to Rs. 20,000, for every Rs. 500 or part thereof in excess of Rs. 10,000	22 8
From Rs. 20,000, to Rs. 50,000 for every Rs. 1,000 or part thereof in excess of Rs. 20,000	30 0
Over Rs. 50,000, for every Rs. 5,000 or part thereof in excess of Rs. 50,000	37 8

with a maximum fee of Rs. 10,000.

As the adoption of this scale results in extensive textual amendments, a new Article 1 is substituted for the existing Article in the Act.

Clause 6.—The Committee consider that the fees for copies of judgments passed by the High Court should be raised from Re. 1 to Re. 1-8 on the same principle as has been adopted throughout the Bill. The necessary amendment has been made in the clause.

Clause 7.—The Committee, after considering the various opinions in regard to fees on applications for probate, favour the principle embodied in the proposals of the Incorporated Law Society in regard to the scale of such fees, but have slightly modified the scale as set forward in the opinion of that Society. The scale suggested by the Committee is—

Rs. 2,000 to Rs. 10,000	...	...	...	2 per cent.
Rs. 10,000 to Rs. 50,000	...	...	...	3 „ „
Rs. 50,000 to Rs. 1,00,000	...	...	...	4 „ „
Rs. 1,00,000 or over	...	...	...	5 „ „

In accordance with the opinion expressed by the Incorporated Law Society they suggest the adoption of a graduated scale.

Clause 8.—The Committee have adopted the same principle in regard to succession certificates as in regard to applications for probate and the same rates, except that in regard to succession certificates they do not think that it is necessary to raise the minimum existing limit to Rs. 2,000, as is suggested in the Bill in regard to probate fees. Succession certificates are often taken out on a small portion of an estate, the rest of the estate furnishing no duty whatever, and they therefore do not consider that any special concession should be made in the case of those documents.

The Committee also suggest the adoption of the 50 per cent. increase on the above rates in the case of amounts to which succession certificates have been extended under section 10 of the Succession Certificate Act.

Clause 9.—The table of rates has been revised so as to conform to the rates proposed in clause 5.

Clause 10.—The words 'member of a District Board' have been inserted after the words 'Municipal Commissioner' in the third entry in the second column of Article 1, Schedule II. The Court-fees Act was passed before the creation of District Boards, and there is no reason why District Boards should not be on the same footing as Municipalities in this matter. A slight drafting amendment has also been made in this clause.

New clause 12A.—This clause has been added to the Bill so as to raise the rates (except in respect of certain revenue appeals) of the fees payable on appeals from an order which has not the effect of a decree. The Committee consider that these appeals are very often filed on insufficient grounds and that they take up a considerable amount of the time of the Courts, and that there should be a suitable fee on such appeals.

Clause 15.—The Committee have suggested the application of the Rs. 50 limit, adopted by them in regard to plaints, as the limit in Small Cause Court suits, up to which no increase in the present rates should be made. On suits above that amount they consider that the fees already proposed in the Bill are reasonable. The necessary changes in this clause have been made.

3. We have not incorporated any of the changes of procedure suggested in the various opinions, as we do not consider that these can be dealt with suitably in a measure for raising revenue.

4. The Bill was published in English in the *Calcutta Gazette* of the 14th December, 1921.

5. We do not consider that the Bill has been so altered as to require republication.

6. We recommend that the Bill as amended by us be passed.

J. H. KERR,

Member-in-Charge.

P. C. MITTER.

H. E. SPRY.

H. P. DUVAL.

EMADUDDIN AHMED.*

SYED NASIM ALI.

A. CHAUDHURI.*

KISHORI MOHAN CHAUDHURI.*

NIBARAN CHANDRA DAS GUPTA.

A. J. PUGH.

SHIB SHEKHARESWAR ROY.*

SURENDRA NATH ROY.*

ANNADA CHARAN DATTA.

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*

CALCUTTA ;

The 18th February, 1922.

*This member signed subject to his Note of Dissent appended.

Note of Dissent by Babu Surendra Nath Roy, M. L. C.

I think the new Court Fees Bill when enacted should remain in force for three years only. It is no doubt our bounden duty to see that there is no deadlock in the administration of the country and this will inevitably follow if some additional taxes are not imposed. But I would not, for the present, make any taxes permanent. It is said by the Hon'ble Mr. Kerr that "a further reason for asking for a moderate surplus is that we shall then be enabled to inaugurate a sound loan policy, to pay for large non-recurring schemes out of the proceeds of a loan and thereby relieve our revenue budget and enable us to undertake a larger number of useful and beneficial recurring schemes". So Government want every year a surplus from the revenue to pay for interest and sinking fund. That is the reason to make the taxes permanent. My reasons for not making the taxes permanent are as follows :—

The Government of India have consented to remit Bengal's contribution of 63 lakhs of rupees a year for three years only. If after the expiry of the three years they see that Bengal has been able to tide over its financial difficulties by the imposition of additional taxes it goes without saying that even this remission of 63 lakhs of rupees by the Central Government will be put a stop to and Bengal will be forced to pay its contribution. It is expected that the question of financial readjustment of the different provinces will be taken up by the Joint Parliamentary Committee within a short time. When the latter come to know that Bengal has been able to solve its financial difficulties by the imposition of additional taxation it is only fair to surmise that the Committee will not consider the case of Bengal with such a feeling of commiseration as they would do otherwise if they come to realise that such taxation is only precarious and has been imposed only for a limited period to tide over present difficulties. The Joint Parliamentary Committee may solve the difficult financial situation in Bengal in such a way that additional taxation may not be necessary at all. Why not then make the new taxation as a temporary expedient to meet temporary difficulties.

My second reason to make the Bill to remain in force for three years is that we must watch and see if there is a reduction of revenue on account of the increased taxation on Court-fees. The Hon'ble Mr. Kerr anticipates this and says—"It is possible that some diminution of revenue will follow the imposition of increased duties". It is safer to wait and see what the diminution in income will be and then to act according to the then state of things and not to float a loan now depending upon the present income.

My third ground for making the Bill operate for three years only is as follows :—

It must be admitted that this fresh taxation will not be a popular one. If, however, the people come to know that a good portion of this amount is being spent on "transferred subjects" the additional taxation will be less unpopular. Government by spending the income thus derived for three years can prepare the way to make the additional duty, if necessary, permanent. But not now.

These are some of my reasons to make the new Court-fees Bill temporary for three years for the present.

Note of dissent by Kumar Shib Shekhareswar Ray, M.L.C.

I sign the report of the Select Committee subject to the following note of dissent :—

I had opposed the principle of this Bill and I still hold to my opinion. The country is in such an impoverished condition that any the least additional burden thrown on the people will tell on them very heavily. However, as the Council has thought otherwise and considers that measures must be introduced to have more funds to tide over the present financial crisis, I must submit to its decision. But the crisis being only temporary, and possibility of retrenchments and of revision of the Meston Award still remaining, I recommend that the Council would pass it as a temporary measure only to carry us through the present crisis.

Note of dissent by Sir Asutosh Chaudhuri, M.L.C., Khan Bahadur Maulvi Emaduddin Ahmed, M.L.C., and Babu Kishori Mohan Chaudhuri, M.L.C.

I agree that the Bill should remain in force for 3 years for the present.

A. CHAUDHURI.

I am also of the same opinion.

EMADUDDIN AHMED.

I also agree.

KISHORI MOHAN CHAUDHURI.

**THE BENGAL COURT-FEES (AMENDMENT)
BILL, 1922.**

CONTENTS.

CLAUSE.

1. Short title, extent and commencement.
2. Application of Act.
3. Amendment of section 18 of Act VII of 1870.
4. Amendment of section 19.
5. Amendment of Schedule I, Article 1.
6. Amendment of Schedule I, Article 6.
7. Amendment of Schedule I, Article 11.
8. Amendment of Schedule I, Article 12.
9. Amendment of table of rates of *ad valorem* fees.
10. Amendment of Schedule II, Article 1, clauses (a), (b) and (c).
11. Amendment of Schedule II, Article 1, clause (d).
12. Amendment of Schedule II, Article 10.
- 12A. Amendment of Schedule II, Article 11.
13. Amendment of Schedule II, Article 12.
14. Amendment of Schedule II, Article 17.
15. Amendment of section 71 of Act XV of 1882.
16. Exemption of certain probates, letters of administration and certificates.

A

BILL

to amend the Court-fees Act, 1870, and the Presidency Small Cause Courts Act, 1882, with reference to the scale of court-fees in Bengal.

WHEREAS it is necessary to revise the scale of court-fees for Bengal, by amendment of the Court-fees Act, 1870, and the Presidency Small Cause Courts Act, 1882, in their application to Bengal, in the manner hereinafter appearing;

It is hereby enacted as follows:—

Short title,
extent and com-
mencement.

1. (1) This Act may be called the Bengal Court-fees (Amendment) Act, 1922.

(2) It extends to the whole of Bengal.

(3) It shall come into force on the first day of April, 1922.

Application of
Act.

2. The Court-fees Act, 1870, as amended by subsequent legislation, and the Presidency Small Cause Courts Act, 1882, as amended by subsequent legislation, shall be amended, in their application to Bengal, in the manner hereinafter provided.

Amendment of
section 18 of Act
VII of 1870.

3. In section 18 of the Court-fees Act, 1870, for the words "a fee of eight annas" the words "a fee of one rupee" shall be substituted.

Amendment of
section 19.

4. In item viii in section 19 of the same Act for the words "one thousand rupees" the words "two thousand rupees" shall be substituted.

Amendment
of
Schedule
Article 1.

5. For Article 1 in the first schedule to the same Act, the following shall be substituted, namely:—

"1. Plaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.

When the amount or value of the subject-matter in dispute does not exceed fifty rupees, for every five rupees or part thereof of such amount in value, Six annas.
and
when such amount or value exceeds fifty rupees, for every five rupees or part thereof, in excess of fifty rupees, up to one hundred rupees, Eight annas.

(Clause 6.)

1. <i>Plaint, etc.—contd.</i>	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, up to one thousand rupees,	One rupee two annas.
	and	
	when such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to seven thousand five hundred rupees,	Seven rupees eight annas.
	and	
	when such amount or value exceeds seven thousand five hundred rupees, for every two hundred and fifty rupees, or part thereof, in excess of seven thousand five hundred rupees, up to ten thousand rupees,	Fifteen rupees.
	and	
	when such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees,	Twenty-two rupees eight annas.
	and	
	when such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to fifty thousand rupees,	Thirty rupees.
	and	
	when such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees :	Thirty-seven rupees eight annas.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.	

Amendment of
Schedule
Article 6.

6. In the third column in Article 6 in the same schedule to the same Act,—

(a) for the words “Four annas,” opposite clause (a) in the second column, the words “Six annas” shall be substituted ; and

(b) for the words “Eight annas,” opposite the first item in clause (b) in the second column, the words “Twelve annas” shall be substituted, and for the words “one rupee,” opposite the second item in that clause, the words “one rupee eight annas” shall be substituted.

(Clauses 7-8.)

Amendment of
Schedule
Article 11.

7. For the entries above the proviso in the second column and for the entries in the third column in Article 11 in the same schedule to the same Act, the following shall be substituted, namely :—

"When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two thousand rupees, but does not exceed ten thousand rupees,

Two per centum on such amount or value.

and

when such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees, for the portion of such amount or value which is in excess of ten thousand rupees,

Three per centum on such amount or value.

and

when such amount or value exceeds fifty thousand rupees, but does not exceed a lakh of rupees, for the portion of such amount or value which is in excess of fifty thousand rupees,

Four per centum on such amount or value.

and

when such amount or value exceeds a lakh of rupees for the portion of such amount or value which is in excess of a lakh of rupees.

Five per centum on such amount or value."

Amendment of
Schedule
Article 12.

8. For the entry in the second column of Article 12 in the same schedule of the same Act, and for the first paragraph in the third column of the said Article, the following shall be substituted, namely :—

"When the amount or value of any debt or security specified in the certificate under section 8 of the Act exceeds one thousand rupees, but does not exceed ten thousand rupees,

Two per centum on such amount or value and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.

and

when such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees, for the portion of such amount or value which is in excess of ten thousand rupees,

Three per centum on such amount or value and four-and-a-half per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.

and

when such amount or value exceeds fifty thousand rupees, but does not exceed a lakh of rupees, for the portion of such amount or value which is in excess of fifty thousand rupees,

Four per centum on such amount or value and six per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.

and

when such amount or value exceeds a lakh of rupees, for the portion of such amount or value which is in excess of a lakh of rupees.

Five per centum on such amount or value and seven-and-a-half per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act."

(Clauses 9-12.)

Amendment of
table of rates of
ad valorem fees.

9. For the table of rates of *ad valorem* fees leviable on the institution of suits, at the end of the same schedule to the same Act, the table set forth in the schedule to this Act shall be substituted.

Amendment of
Schedule II,
Article 1, clauses
(a), (b) and (c).

10. In Article 1 in the second schedule to the same Act—

(a) in clause (a) after the words “Municipal Commissioner” in the third entry in the second column the words “or member of a District Board” shall be inserted;

(b) (i) for the words “One anna,” opposite clause (a) in the second column, the words “Two annas” shall be substituted;

(ii) for the words “Eight annas,” opposite clause (b) in the second column, the following shall be substituted, namely:—

“In the case of a complaint or charge of an offence presented to a criminal court one rupee, and in other cases twelve annas; and”

(iii) for the words “One rupee,” opposite clause (c) in the second column, the words “One rupee and eight annas” shall be substituted.

Amendment of
Schedule II,
Article 1, clause
(d).

11. For clause (d) in the second column in Article 1 in the same schedule, and for the entries opposite that clause in the third column thereof, the following clause and entries shall be substituted, namely:—

“(d) (i) When presented to the High Court under section 115 of the Code of Civil Procedure, 1908, for revision of an order—

Act V 1 08

(a) when the value of the suit ... Five rupees. to which the order relates does not exceed Rs. 1,000;

(b) when the value of the suit ... Ten rupees. exceeds Rs. 1,000.

(ii) When presented to the High ... Two rupees.” Court otherwise than under that section.

Amendment of
Schedule II,
Article 10.

12. In the third column in Article 10 in the same schedule to the same Act,—

(1) for the words “Eight annas,” opposite clause (a) in the second column, the words “One rupee” shall be substituted; and

(2) for the words “One rupee,” opposite clause (b) in the second column, the words “One rupee and eight annas” shall be substituted.

(Clauses 12A-16.)

Amendment of
Schedule II,
Article 11.

12A. For Article II of the same schedule to the same Act the following shall be substituted, namely:—

“11. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree and is presented.—

- | | |
|--|---------------|
| (a) (i) to any revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority, | Eight annas. |
| (ii) to any Civil Court other than a High Court, | One rupee. |
| (b) to a Chief Controlling Executive or Revenue Authority, | Two rupees. |
| (c) to a High Court ... | Five rupees.” |

Amendment of
Schedule II,
Article 12.

13. Above the words “Five rupees,” where they occur in the third column, opposite Articles 12 and 13 in the same schedule to the same Act, the words “Ten rupees” shall be inserted opposite Article 12 and the bracket between Articles 12 and 13 in the second column shall be omitted.

Amendment of
Schedule II,
Article 17.

14. (1) The words “Ten rupees” in the third column, opposite Article 17 of the same schedule, and the bracket opposite that article in the second column of the same schedule shall be omitted.

(2) In the third column of the same schedule,—

- (a) opposite entries (i), (ii), (iv) and (vi) of the said article, the words “Fifteen rupees” shall be inserted; and
- (b) opposite entries (iii) and (v) of the said article, the words “Twenty rupees” shall be inserted.

Amendment of
section 71 of Act
XV of 1882.

15. In section 71 of the Presidency Small Cause Courts Act, 1882,—

(1) in clause (a) for the words “five hundred rupees” the words “fifty rupees” shall be substituted;

(2) after clause (a) the following shall be inserted, namely:—

“(b) when the amount or value of the subject-matter exceeds fifty rupees, but does not exceed five hundred rupees—the sum of three annas in the rupee on such amount or value;”

(3) clause (b) shall be renumbered as clause (c) and in that clause as renumbered for the words “sixty-two rupees eight annas” the words “ninety-three rupees twelve annas” shall be substituted, and after the words “one anna” the words “six pies” shall be inserted.

Exemption of
certain probates,
letters of adminis-
tration and certifi-
cates.

16. Nothing in this Act shall apply to any probate, letters of administration or certificate in respect of which the fee payable under the law for the time being in force has been paid prior to the commencement of this Act, but which have not issued.

XV of 1882

[cf. VII of 1882 s. 3.]

THE SCHEDULE.

Table of rates of *ad valorem* fees leviable on the institution of suits.

(See section 9 of the Bengal Court-fees Act, 1922.)

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. A
...	5	0 6
5	10	0 12
10	15	1 2
15	20	1 8
20	25	1 14
25	30	2 4
30	35	2 10
35	40	3 0
40	45	3 6
45	50	3 12
50	55	4 4
55	60	4 12
60	65	5 4
65	70	5 12
70	75	6 4
75	80	6 12
80	85	7 4
85	90	7 12
90	95	8 4
95	100	8 12
100	110	12 6
110	120	13 8
120	130	14 10
130	140	15 12
140	150	16 14
150	160	18 0
160	170	19 2
170	180	20 4
180	190	21 6
190	200	22 8
200	210	23 10
210	220	24 12
220	230	25 14
230	240	27 0
240	250	28 2
250	260	29 4
260	270	30 6
270	280	31 8
280	290	32 10
290	300	33 12
300	310	34 14
310	320	36 0
320	330	37 2
330	340	38 4
340	350	39 6
350	360	40 8

(The Schedule.)

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. A.
360	370	41 10
370	380	42 12
380	390	43 14
390	400	45 0
400	410	46 2
410	420	47 4
420	430	48 6
430	440	49 8
440	450	50 10
450	460	51 12
460	470	52 14
470	480	54 0
480	490	55 2
490	500	56 4
500	510	57 6
510	520	58 8
520	530	59 10
530	540	60 12
540	550	61 14
550	560	63 0
560	570	64 2
570	580	65 4
580	590	66 6
590	600	67 8
600	610	68 10
610	620	69 12
620	630	70 14
630	640	72 0
640	650	73 2
650	660	74 4
660	670	75 6
670	680	76 8
680	690	77 10
690	700	78 12
700	710	79 14
710	720	81 0
720	730	82 2
730	740	83 4
740	750	84 6
750	760	85 8
760	770	86 10
770	780	87 12
780	790	88 14
790	800	90 0
800	810	91 2
810	820	92 4
820	830	93 6
830	840	94 8
840	850	95 10
850	860	96 12
860	870	97 14
870	880	99 0
880	890	100 2

(The Schedule.)

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. A.
890	900	101 4
900	910	102 6
910	920	103 8
920	930	104 10
930	940	105 12
940	950	106 14
950	960	108 0
960	970	109 2
970	980	110 4
980	990	111 6
990	1,000	112 8
1,000	1,100	120 0
1,100	1,200	127 8
1,200	1,300	135 0
1,300	1,400	142 8
1,400	1,500	150 0
1,500	1,600	157 8
1,600	1,700	165 0
1,700	1,800	172 8
1,800	1,900	180 0
1,900	2,000	187 8
2,000	2,100	195 0
2,100	2,200	202 8
2,200	2,300	210 0
2,300	2,400	217 8
2,400	2,500	225 0
2,500	2,600	232 8
2,600	2,700	240 0
2,700	2,800	247 8
2,800	2,900	255 0
2,900	3,000	262 8
3,000	3,100	270 0
3,100	3,200	277 8
3,200	3,300	285 0
3,300	3,400	292 8
3,400	3,500	300 0
3,500	3,600	307 8
3,600	3,700	315 0
3,700	3,800	322 8
3,800	3,900	330 0
3,900	4,000	337 8
4,000	4,100	345 0
4,100	4,200	352 8
4,200	4,300	360 0
4,300	4,400	367 8
4,400	4,500	375 0
4,500	4,600	382 8
4,600	4,700	390 0
4,700	4,800	397 8
4,800	4,900	405 0
4,900	5,000	412 8
5,000	5,100	420 0
5,100	5,200	427 8

(The Schedule.)

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. A.
5,200	5,300	435 0
5,300	5,400	442 8
5,400	5,500	450 0
5,500	5,600	457 8
5,600	5,700	465 0
5,700	5,800	472 8
5,800	5,900	480 0
5,900	6,000	487 8
6,000	6,100	495 0
6,100	6,200	502 8
6,200	6,300	510 0
6,300	6,400	517 8
6,400	6,500	525 0
6,500	6,600	532 8
6,600	6,700	540 0
6,700	6,800	547 8
6,800	6,900	555 0
6,900	7,000	562 8
7,000	7,100	570 0
7,100	7,200	577 8
7,200	7,300	585 0
7,300	7,400	592 8
7,400	7,500	600 0
7,500	7,750	615 0
7,750	8,000	630 0
8,000	8,250	645 0
8,250	8,500	660 0
8,500	8,750	675 0
8,750	9,000	690 0
9,000	9,250	705 0
9,250	9,500	720 0
9,500	9,750	735 0
9,750	10,000	750 0
10,000	10,500	772 8
10,500	11,000	795 0
11,000	11,500	817 8
11,500	12,000	840 0
12,000	12,500	862 8
12,500	13,000	885 0
13,000	13,500	907 8
13,500	14,000	930 0
14,000	14,500	952 8
14,500	15,000	975 0
15,000	15,500	997 8
15,500	16,000	1,020 0
16,000	16,500	1,042 8
16,500	17,000	1,065 0
17,000	17,500	1,087 8
17,500	18,000	1,110 0
18,000	18,500	1,132 8
18,500	19,000	1,155 0
19,000	19,500	1,177 8
19,500	20,000	1,200 0

(The Schedule.)

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee
Rs	Rs.	Rs. A.
20,000	21,000	1,230 0
21,000	22,000	1,260 0
22,000	23,000	1,290 0
23,000	24,000	1,320 0
24,000	25,000	1,350 0
25,000	26,000	1,380 0
26,000	27,000	1,410 0
27,000	28,000	1,440 0
28,000	29,000	1,470 0
29,000	30,000	1,500 0
30,000	31,000	1,530 0
31,000	32,000	1,560 0
32,000	33,000	1,590 0
33,000	34,000	1,620 0
34,000	35,000	1,650 0
35,000	36,000	1,680 0
36,000	37,000	1,710 0
37,000	38,000	1,740 0
38,000	39,000	1,770 0
39,000	40,000	1,800 0
40,000	41,000	1,830 0
41,000	42,000	1,860 0
42,000	43,000	1,890 0
43,000	44,000	1,920 0
44,000	45,000	1,950 0
45,000	46,000	1,980 0
46,000	47,000	2,010 0
47,000	48,000	2,040 0
48,000	49,000	2,070 0
49,000	50,000	2,100 0
50,000	55,000	2,137 8
55,000	60,000	2,175 0
60,000	65,000	2,212 8
65,000	70,000	2,250 0
70,000	75,000	2,287 8
75,000	80,000	2,325 0
80,000	85,000	2,362 8
85,000	90,000	2,400 0
90,000	95,000	2,437 8
95,000	1,00,000	2,475 0
1,00,000	1,05,000	2,512 8
1,05,000	1,10,000	2,550 0
1,10,000	1,15,000	2,587 8
1,15,000	1,20,000	2,625 0
1,20,000	1,25,000	2,662 8
1,25,000	1,30,000	2,700 0
1,30,000	1,35,000	2,737 8
1,35,000	1,40,000	2,775 0
1,40,000	1,45,000	2,812 8
1,45,000	1,50,000	2,850 0
1,50,000	1,55,000	2,887 8
1,55,000	1,60,000	2,925 0
1,60,000	1,65,000	2,962 8

(The Schedule.)

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. A.
1,65,000	1,70,000	3,000 0
1,70,000	1,75,000	3,037 8
1,75,000	1,80,000	3,075 0
1,80,000	1,85,000	3,112 8
1,85,000	1,90,000	3,150 0
1,90,000	1,95,000	3,187 8
1,95,000	2,00,000	3,225 0
2,00,000	2,05,000	3,262 8

and the fee increases at the rate of thirty-seven rupees eight annas for every five thousand rupees, or part thereof, up to a maximum fee of ten thousand rupees, for example—

Rs.	Rs. A.
3,00,000	4,012 8
4,00,000	4,762 8
5,00,000	5,512 8
6,00,000	6,262 8
7,00,000	7,012 8
8,00,000	7,762 8
9,00,000	8,512 8
10,00,000	9,262 8
11,00,000	10,000 0

**REPORT OF THE SELECT COMMITTEE ON THE BENGAL
STAMP (AMENDMENT) BILL, 1922.**

We, the undersigned members of the Select Committee, to which the Bill to amend the Indian Stamp Act, 1899, in its application to Bengal was referred, have considered the Bill and the papers noted at the end of this paragraph and have the honour to submit this our report with the Bill, as amended by us, annexed hereto. In reprinting the Bill, all changes made by us have been underlined.

Paper No. 1.

Letter No. 5165, dated the 26th January, 1922, from the District Magistrate of Midnapore.

Papers No. 2.

1. Letter No. 551, dated the 31st January, 1922, from the Collector of Dacca.

2. Letter No. 740 St., dated the 1st February, 1922, from the Secretary to the Board of Revenue, Bengal.

Paper No. 3.

Letter No. C.154, dated the 8th February, 1922, from the Collector, 24-Parganas.

Paper No. 4.

Letter, dated the 13th February, 1922, from the Honorary Secretary, Incorporated Law Society of Calcutta.

Paper No. 5.

Letter, dated the 13th February, 1922, from the Honorary Secretary, Narayanganj Chamber of Commerce.

Paper No. 6.

Letter No. 39, dated the 15th February, 1922, from the Honorary Secretary, British Indian Association.

Paper No. 7.

Letter No. 1666R.S., dated the 15th February, 1922, from the Offg. Collector of Calcutta.

Paper No. 8.

Letter, dated the 16th February, 1922, from the Honorary Secretary, Bengal Mahajan Sabha.

Paper No. 9.

Letter No. 55, dated the 17th February, 1922, from the Honorary Secretary, Bengal National Chamber of Commerce.

2. *Clause 1.*—A commencement clause has been added.

Clause 5 and new clause 5A.—Drafting amendments in clause 5 have been suggested, and sections 4 and 6 have been treated separately, as the Committee consider that the minimum rate for counterparts and duplicates should also be raised to one rupee eight annas, to bring the duty on such instruments into line with the provisions in the Schedule.

New clause 5B.—The Committee agreeing with the Incorporated Law Society consider that it is necessary to provide against the execution, outside Bengal, in order to avoid the higher rate of duty, of documents relating to property or to things done in Bengal and the subsequent use in Bengal of copies, counterparts, duplicates, etc., of these documents on the payment of the small fixed fee provided under those sections and under the Court-fees Act and Schedule IA for copies. The Committee consider that if the original document would have been chargeable in Bengal with the higher rate of duty provided in the Bill, the production of a counterpart, duplicate or copy in its place should not excuse the holder from payment of the Bengal duty. A consequential amendment to section 77 has been made by new clause 8B, as Stamp duty under this Act will, on the same principle, be substituted for the Court-fee paid on certain kinds of copies which might be produced instead of the originals in order to avoid the higher duty.

Clause 6 has been amplified in order to provide for cases where other Provinces pass their stamp law instead of amending the principal Act.

Clause 7 has been recast with a view to simplification. The Committee consider that it will be convenient to the public that the articles in Schedule IA be renumbered so as to correspond with similar articles in Schedule I, and that section 29A be based on this correspondence.

Clause 6 (iii) becomes *Clause 8* and has also been recast in order to avoid an ambiguity in the draft.

New clause 8A has been inserted so as to avoid certificates given for the lower rate of duty in respect of instruments which become chargeable with a higher rate of duty under the Bill.

Schedule IA.

Article 12.—The Committee consider that the rate on awards up to Rs. 1,000 should be reduced to the same rate as on a bond, in the interests of the poorer classes.

Bond No. 15.—The Committee, by a majority, rejected a proposal that there should be no increase in the present duty on bonds up to Rs. 500, and approved the scale proposed in the Bill. The majority of the Committee consider that this proposal for reduction of the duty would entail too great a loss of revenue.

Article 23.—Conveyance: The proposals of one member that there be no increase in the duty on conveyances—

- (a) generally and
- (b) in Calcutta

found no support with the Committee. His further proposal that the increase be only at the rate of 25 per cent. was rejected by a majority, and the proposals contained in the Bill were approved.

Articles 24 and 25.—Consequential amendments are made in these articles in view of the proposals contained in the suggested new clause 6A.

Further Charge No. 32.—The Committee considered that the rate on further charges, where possession is not given, should be reduced to the rate provided for a bond, in order to protect small debtors.

Lease No. 35.—The Committee, by a majority, rejected a proposal to reduce the proposed rate of duty on agricultural leases in perpetuity.

Mortgage No. 40.—The Committee considered that in cases where possession is not given or agreed to be given the rate of duty on mortgages should be reduced to that proposed for bonds, in order to protect small debtors.

Notarial Act No. 42.—The Committee considered that the duty proposed should be raised to two rupees to bring this article into line with the similar Article No. 50, which is also a Notarial Act.

Partition No. 45.—The Committee considered that the duty should be reduced to that proposed for a bond so as to protect small property holders.

Power-of-Attorney No. 48.—The Committee consider that the duty or powers-of-attorney required in suits or proceedings under the Presidency Small Cause Courts Act, 1882, should be raised to one rupee so as to bring this duty into line with the rate proposed in the Court-fees Bill in the case of *vakalatnamas*, these instruments being used for similar purposes.

Security bonds and mortgage deed No. 57.—The Committee suggested the reduction of the rate of duty on security bonds and mortgage deeds where the amount secured does not exceed Rs. 1,000 to that proposed in regard to mortgages for the reasons given in regard to mortgages.

Share Warrants No. 59 and Transfers No. 62.—A proposal to reduce the rate of duty on share warrants and transfers to the level of the rate suggested for conveyances was rejected by a majority.

3. The Bill was published in English in the *Calcutta Gazette* of the 1st February, 1922.

4. We do not consider that the Bill has been so altered as to require republication.

5. We recommend that the Bill, as amended by us, be passed by the Council.

J. H. KERR,

Member-in-charge.

P. C. MITTER.

H. E. SPRY.

H. P. DUVAL.

A. RAHEEM.

JATINDRA NATH BASU.

* SURENDRA NATH MALLIK.

* INDU BHUSAN DATTA.

* UPENDRA LAL ROY.

D. C. GHOSE.

* AMULYA DHONE ADDY.

RESHEE CASE LAW.

* TARIT BHUSAN ROY.

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*

CALCUTTA,

The 20th February, 1922.

* This member signed subject to his Note of Dissent appended.

Note of Dissent by Babu Surendra Nath Mallik, M.L.C., Babu Indu Bhusan Dutta, M.L.C., Rai Upendra Lal Ray Bahadur, M.L.C., and Babu Tarit Bhusan Ray, M.L.C.

We are opposed to the imposition of fresh taxation for meeting the ordinary cost of administration. But as the Legislative Council has referred the Bill to a Select Committee for report, we think that the Bill should be so framed as not to affect the poorer section of the community in any case. With this end in view, we beg to suggest the following amendments in Schedule IA.

- | | |
|--|---|
| 10. Articles of Association of a Company. | Companies with a capital of one lac of rupees and under, should be governed by Schedule I. |
| 12(a). Award ... | There should not be any change in the present rate, where the amount or value of the property to which the award relates, does not exceed Rs. 1,000. |
| 15. Bonds ... | There should not be any increase in the present rate, where the amount or value does not exceed Rs. 500. For bonds, where the value exceeds Rs. 500 but does not exceed Rs. 1,000, the increase should be only 25 per cent. instead of 50 per cent. as suggested in the report. |
| 23. Conveyance ... | There should not be any change in the present rate, where the amount does not exceed Rs. 500. The stamp duty on conveyances in Calcutta should not be enhanced, as an additional duty of 2 per cent. is payable under the Calcutta Improvement Act. In any event, the increase should not exceed 25 per cent. for the whole of Bengal including Calcutta. |
| 30. Entry of an Advocate, Attorney or Vakil of a High Court. | There should not be any increase in the present rate. |
| 39. Memorandum of Association. | There should not be any increase in the present rate for companies with a capital of one lac of rupees and under. |
| 46. Partnership ... | (a) Where the capital of the partnership does not exceed Rs. 500, there should be no change.
(b) In any other case, "Fifteen rupees" instead of "Twenty rupees" may be substituted. |
| 48. Powers of Attorney ... | There should not be any change in (a), (c) and (d). |
| 57. Security Bond or Mortgage Bond.. | The same as in the case of Bonds (see 15 above). |

We beg to suggest that this Bill should, at best, be regarded as a temporary measure, and as such should not be in operation beyond the 31st March, 1924. During these two years, economy and retrenchment should be effected in the ordinary costs of administration and attempts should be made for securing a more equitable re-adjustment of the financial relations of Bengal with the central Government by modification of the Meston Committee's award.

We are of opinion that the question of the continuance of this measure beyond the period of two years should be one for the next Council to decide. It is not desirable that the hands of the next Council should be tied.

Note of Dissent by Babu Amulya Dhan Addy, M.L.C.

I beg to submit the following Note of Dissent to the adoption of the Report of the Select Committee of the Bengal Legislative Council on Bengal Stamp Bill.

(1) **Item 15—Bond.**—There should be no increment in the rate of Stamp duty on Bonds where the amount of value secured does not exceed Rs. 500. This is in accordance with the views expressed at the meeting of the Council when the principles of the Bill were under discussion. The object is to give relief from additional taxation to the poor who are under the painful necessity of taking loans on the execution of Bonds.

(2) **Item 23—Conveyances.**—The Stamp duty on conveyance in Calcutta should not be enhanced as an additional duty of 2 per cent. (Two per cent.) besides the duty payable under Schedule I of the Indian Stamp Act, is paid in Calcutta in pursuance of the provision of section 82 of the Calcutta Improvement Act.

The rest of the Province of Bengal continues to pay 1 per cent. (One per cent.) on this document where Calcutta has now to pay 3 per cent. (Three per cent.). An additional imposition in Calcutta will be felt as great hardship.

It may be said that under section 29 of the Indian Stamp Act the expense of providing the proper stamp shall be borne by the Grantee. But he takes into consideration the amount of the Stamp duty in fixing the price of the property he intends to buy. The citizens of Calcutta are already over-burdened with taxation. They paid during the year 1920-21 Rs. 28,04,695 out of Rs. 1,83,78,134 for Judicial Stamp. They also paid during the said period Rs. 57,92,820 out of Rs. 1,11,09,234 for Non-Judicial Stamp. They also pay heavy Municipal rates at 19½ per cent. (Nineteen and half per cent.) of the Municipal valuation of their lands and buildings and shall have to pay more in the near future for the extension of the water supply and the improvement of drainage in Calcutta. If the Stamp duty on conveyance in Bengal is enhanced, then Coal and other mining Companies will have deeds of conveyance executed in Behar, and Tea Companies will have their documents also executed in Assam. Thus the Revenue of the Government from the Stamp duty will decrease instead of increasing.

However if it is found to be absolutely necessary that this Stamp duty on conveyances should be increased, then the increment should by no means be more than 25 per cent. (Twenty-five per cent.) for the whole of Bengal even including Calcutta.

It may be said that the Committee of the British Indian Association has not raised any objection to the increment in the rates of Stamp duty. But they appear to have been under misapprehension, for, as it appears from the Statement of Objects and Reasons that the object of this Bill is to provide additional revenue in order to remove part of the existing deficit in the Provincial Revenues while as a matter of fact the object is not only to meet the deficit but also to have a surplus of revenue with a view to raise loans to take up big projects for improvement.

Item 35.—Leases in perpetuity.—With regard to rate of Stamp duty on agricultural leases in perpetuity, I think that it should be *one-tenth* and not *one-sixth* of the whole amount of rent payable in respect of the first fifty years of the lease with a view to encourage agriculture specially in the Sundarbans of the district of 24-Parganas, Khulna and Bakarganj in which the raiyats are not inclined to take lease except in perpetuity.

(3) **Item 59—Share Warrant.**—The increase of Stamp duty on Share Warrant is excessive. Distinction has always been observed in respect of movable and immovable properties for the purpose of imposition of duty.

I fail to understand as to why the duty on Share Warrant should be higher than that on transfer of immovable property. The highest duty on this item should not be more than that payable on conveyances. In fixing the duty, the Legislature should take into consideration the losses which the Merchants and Traders of Calcutta have now been suffering.

As it has already been proposed to increase the duty on conveyances no increase is necessary.

(4) **Item 62.—Transfer of Shares in Incorporated Companies.**—The Stamp duty on this transfer should not be increased. I admit that it is proposed to levy half of the duty payable on conveyances as at present, but as the rate of duty on conveyance has been proposed to be increased by 50 per cent. (Fifty per cent.), the rate of duty on transfer of shares should not be increased at all. Owing to the abnormal fall in the price of Hessians and other Jute-fabrics, the prices of shares of the Jute Companies have materially come down, thus causing heavy losses to the holders of shares thereof, as will appear on reference to "Capital" for the month of January 1920, 1921 and 1922, respectively. It will further appear from the said Commercial Magazine that most of the Tea Companies have not been able to declare any dividend at all. The shares of the said Companies have practically become unsaleable in the market. It will thus be a source of great hardship if under the present circumstances the rate of Stamp duties on shares and debentures of Joint Stock Companies be increased by 50 per cent. (Fifty per cent.). As it is desirable that the Indian Industries should be encouraged, there should be no restriction to the transfer of shares by increasing the rate of Stamp duty by 50 per cent. (Fifty per cent.) as suggested.

I do also suggest that as in the case of the Calcutta Rent Act, the Bengal Stamp Act should be in force for two years only. In the meantime, every attempt should be made to curtail expenditure especially on Police and the pay and allowances of members of the Indian Civil Service as well as of members of the Provincial, Judicial and Executive Services. Steps should also be taken to move the Government of India to continue to exempt the Government of Bengal from the payment of the contribution of sixty-three lakhs of rupees every year.

The Government of India may also be moved with a view to increase its revenue to levy on the export of food-grains and raw produce of India.

THE BENGAL STAMP (AMENDMENT) BILL, 1922 ;

(as amended by the Select Committee.)

A

BILL

*to amend the Indian Stamp Act, 1899, in its
application to Bengal.*

Preamble.

WHEREAS it is expedient to increase the revenues of Bengal and for that purpose to amend the Indian Stamp Act, 1899, in its application to Bengal, in the manner hereinafter appearing;

II of 1899.

And whereas the previous sanction of the Governor General has been obtained, under section 80A, sub-section (3), of the Government of India Act, to the passing of this Act;

5 & 6, Geo.
V, c. 61; 6 &
7, Geo. V, c.
37; 9 & 10,
Geo. V, c. 101.

It is hereby enacted as follows :—

Short title,
extent
and
commencement.

1. (1) This Act may be called the Bengal Stamp (Amendment) Act, 1922.

(2) It extends to the whole of Bengal.

(3) It shall come into force on the first day of April, 1922.

Application of
Act.

2. The Indian Stamp Act, 1899, hereinafter referred to as the said Act, shall, in its application to Bengal, be amended in the manner hereinafter provided.

II of 1899

Amendment of
clause (10) of sec-
tion 2 of Act II
of 1899.

3. To clause (10) of section 2 of the said Act the following shall be added, namely :—"or by Schedule IA, as the case may be."

Amendment of
section 3.

4. In section 3 of the said Act,—

(1) after clause (c) the following shall be inserted, namely :—

"Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clauses (a), (b) or (c) of this section or in Schedule I, the amount indicated in Schedule IA to this Act shall, subject to the exemptions contained in that schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively,—

(aa) every instrument, mentioned in Schedule IA as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in Bengal on or after the first day of April, 1922; and

(bb) every instrument mentioned in Schedule IA as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Bengal on or after the first

(Clauses 5—5B.)

day of April, 1922, and relates to any property situated, or to any matter or thing done or to be done in Bengal, and is received in Bengal”;

(2) after the word “Provided” the word “also” shall be inserted.

Amendment of section 4(I). **5.** In sub-section (1) of section 4 of the said Act—

(a) after the words and figure “in Schedule I” the following shall be inserted, namely:—

“or in Schedule IA, as the case may be”;

(b) for the words and brackets “instead of the duty (if any) prescribed for it in that schedule” the following shall be substituted, namely:—

“if the principal instrument be chargeable with the duty prescribed in Schedule I, or with a duty of one rupee eight annas, if the principal instrument be chargeable with the duty prescribed in Schedule IA, instead of the duty (if any) prescribed for such other instrument in Schedule I or Schedule IA, as the case may be.”

Amendment of section 6.

5A. In section 6 of the said Act,—

(1) in the first paragraph, after the words and figure “in Schedule I” the following shall be inserted, namely:—

“or in Schedule IA, as the case may be;”

(2) in the proviso, after the words “one rupee” the words “eight annas” shall be inserted, and after the words “has been paid” the following shall be added, namely:—

“unless it falls within the provisions of section 6A.”

New section 6A.

5B. After section 6 the following shall be added, namely:—

“6A.” (1) Notwithstanding anything contained in sections 4 or 6 or in any other law unless it is proved that the duty chargeable under the Bengal Stamp (Amendment) Act, 1922, has been paid.

Payment of Bengal Stamp duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument.

(a) on the principal or original instrument as the case may be, or

(Clauses 6, 7.)

(b) in accordance with the provisions of this section,

the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in Bengal, have been chargeable, under the Bengal Stamp (Amendment) Act, 1922, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19A.

(2) Notwithstanding anything contained in any law, no instrument, counterpart, duplicate, or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon."

New section
19A.

6. After section 19 of the said Act the following shall be inserted, namely:—

"19A. Where any instrument has become chargeable in any part of British India other than Bengal with duty under this Act or under any other law for the time being in force in any part of British India and thereafter becomes chargeable with a higher rate of duty in Bengal under clause (bb) of the first proviso to section 3—

Payment of duty on certain instruments liable to increased duty in Bengal under clause (bb) of section 3.

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule IA less the amount of duty, if any, already paid on it in British India,

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty.

New section
29A.

7. After section 29 of the said Act the following shall be inserted, namely:—

"29A. In applying sections 23A, 24 or 29 to any instrument chargeable with a higher rate of duty under the Bengal Stamp (Amendment)

Application of sections 23A, 24 and 29 to instrument chargeable with duty under Schedule IA.

(Clauses 8-8B.)

Act, 1922, the references in those sections to the several articles in Schedule I shall be deemed to be references to the corresponding articles in Schedule IA."

Amendment of section 32.

8. In section 32—

(1) in clause (a) of the proviso after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3" shall be inserted;

(2) the word "or" at the end of clause (b) of the proviso shall be omitted;

(3) after clause (c) of the proviso the following shall be inserted, namely:—

"or

"(d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 and brought to him after the expiration of three months of the date on which it is first received in Bengal."

New section 48A.

8A. After section 48 the following shall be inserted, namely:—

"48A. Notwithstanding anything contained in this Act no certificate or endorsement under this Act in respect of an instrument chargeable in Bengal with a higher rate of duty under the Bengal Stamp (Amendment) Act, 1922, shall be received in evidence or be in any way valid in respect of the payment of duty on such instrument or in respect of the chargeability of such instrument with duty unless the duty chargeable under the Bengal Stamp (Amendment) Act, 1922, has been paid on such instrument".

Amendment of section 77.

8B. At the beginning of section 77 after the figures "77" the following shall be inserted, namely:—

"Except for the provisions as to copies contained in section 6A."

(Clause 9.)

New Schedule
IA

9. After Schedule I to the said Act the following shall be inserted namely:—

"SCHEDULE IA.

Stamp-duty on certain Instruments under the Bengal Stamp (Amendment) Act, 1922.

(See section 3, first proviso.)

[Note.—The articles in Schedule IA are numbered so as to correspond with similar articles in Schedule I.]

Description of instrument.	Proper stamp-duty.
2. ADMINISTRATION-BOND, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889— (a) where the amount does not exceed Rs. 1,000 ; (b) in any other case 3. ADOPTION-DEED, that is to say, any instrument (other than a will), recording an adoption, or conferring or purporting to confer an authority to adopt. ADVOCATE. See Entry as an Advocate (No. 30). 4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. <i>Exemptions.</i> Affidavit or declaration in writing when made— (a) as a condition of enlistment under the Indian Army Act, 1911 ; (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or (c) for the sole purpose of enabling any person to receive any pension or charitable allowance. 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT— (a) if relating to the sale of a bill of exchange ; (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate ; (c) if not otherwise provided for <i>Exemptions.</i> Agreement or memorandum of agreement— (a) for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 43 ; (b) made in the form of tenders to the Government of India for, or relating to, any loan ; (c) made under the European Vagrancy Act, 1874, section 17.	X of 1868 V of 1873 V of 1881 VII of 1889. The same duty as a Bond (No. 15) for such amount. Ten rupees. Twenty rupees. Two rupees. Three annas. Subject to a maximum of fifteen rupees, one and-a-half annas for every Rs. 10,000 or part thereof, of the value of the security or share. Twelve annas. VIII of 1911 IX of 1874

(Schedule 1A.)

Description of instrument.		Proper stamp-duty.	
AGREEMENT TO LEASE.— <i>See</i> Lease (No. 35).			
6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—			
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or			
(2) the pawn or pledge of movable property,			
where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—			
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—			

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
<i>Exemptions.</i> (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law. (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being Articles of Clerkship (No. 11). <i>Exemption.</i> Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by, or at the charge of, any public charity.	Seven rupees eight annas. XIX of 1850
10. ARTICLES OF ASSOCIATION OF A COMPANY. <i>Exemption.</i> Articles of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913. See also Memorandum of Association of a Company (No. 39). 	Fifty rupees. VII of 1913
ASSIGNMENT. See Conveyance (No. 23), Transfer (No. 62), and Transfer of lease (No. 63), as the case may be.	
ATTORNEY. See Entry as an Attorney (No. 30), and Power-of-attorney (No. 48).	
AUTHORITY TO ADOPT. See Adoption-deed (No. 3).	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit— (a) where the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000 ; (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ; and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.	The same duty as a <u>Bond (No. 15)</u> for such amount. Seven rupees eight annas. Eight annas subject to a maximum of fifty rupees.
<i>Exemption.</i> Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Offices Act, 1874, section 18.	Bom. Act III of 1901. Bom. Act III of 1874.

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
14. BILL OF LADING (including a through bill of lading).	Six annas.
<i>Exemptions.</i>	<i>N.B.</i>—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
(a) Bill of lading when the goods therein described are received at a place within the limits of any port, as defined under the Indian Ports Act, 1908, and are to be delivered at another place within the limits of the same port.	XV of 1908.
(b) Bill of lading when executed out of British India and relating to property to be delivered in British India.	
15. BOND [as defined by section 2(5)], not being a DEBENTURE (No. 27), and not being otherwise provided for by this Act, or by the Court-fees Act, 1870—	VII of 1870.
where the amount or value secured does not exceed Rs. 10 ;	Two annas.
where it exceeds Rs. 10 and does not exceed Rs. 50 ;	Four annas.
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	Eight annas.
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	One rupee four annas.
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	One rupee fourteen annas.
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Two rupees eight annas.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Three rupees two annas.
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Five rupees four annas.
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Six rupees twelve annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees twelve annas
See Administration-Bond (No. 2), Bottomry Bond (No. 16), Customs Bond (No. 26), Indemnity-Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).	
<i>Exemptions.</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;	Ben. Act III of 1876.
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.	

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—	
where the amount or value secured does not exceed Rs. 10;	Three annas.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Six annas.
where it exceeds Rs. 50 and does not exceed Rs. 100;	Twelve annas.
where it exceeds Rs. 100 and does not exceed 200;	One rupee eight annas.
where it exceeds Rs. 200 and does not exceed Rs. 300;	Two rupees four annas.
where it exceeds Rs. 300 and does not exceed Rs. 400;	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500;	Three rupees twelve annas.
where it exceeds Rs. 500 and does not exceed Rs. 600;	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs. 700;	Five rupees four annas.
where it exceeds Rs. 700 and does not exceed Rs. 800;	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900;	Six rupees twelve annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees twelve annas.
17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Ten rupees.
See also RELEASE (No. 55), Revocation of Settlement (No. 58-B), Surrender of Lease (No. 61), Revocation of Trust (No. 64-B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—	
(a) where the purchase-money does not exceed Rs. 10;	Three annas.
(b) where the purchase-money exceeds Rs. 10, but does not exceed Rs. 25;	Six annas.
(c) in any other case	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
* * * * *	* * *
20. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Two rupees.
* * * * *	* * *

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor, whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors. 23. CONVEYANCE [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62— where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ; where it exceeds Rs. 50 but does not exceed Rs. 100 ; where it exceeds Rs. 100 but does not exceed Rs. 200 ; where it exceeds Rs. 200 but does not exceed Rs. 300 ; where it exceeds Rs. 300 but does not exceed Rs. 400 ; where it exceeds Rs. 400 but does not exceed Rs. 500 ; where it exceeds Rs. 500 but does not exceed Rs. 600 ; where it exceeds Rs. 600 but does not exceed Rs. 700 ; where it exceeds Rs. 700 but does not exceed Rs. 800 ; where it exceeds Rs. 800 but does not exceed Rs. 900 ; where it exceeds Rs. 900 but does not exceed Rs. 1,000 ; and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Fifteen rupees. Twelve annas. One rupee eight annas. Three rupees. Four rupees eight annas. Six rupees. Seven rupees eight annas. Nine rupees. Ten rupees eight annas. Twelve rupees. Thirteen rupees eight annas. Fifteen rupees. Seven rupees eight annas.
<i>Exemptions.</i>	
Assignment of copyright under the Indian Copyright Act, 1914, section 5.	
CO-PARTNERSHIP-DEED. See Partnership (No. 46).	
24. COPY OR EXTRACT, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee :	Twelve annas.
(ii) in any other case not falling within the provisions of section 6A.	One rupee eight annas.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
25. COUNTERPART OR DUPLICATE of any instrument, chargeable with duty and in respect of which the proper duty has been paid— (a) if the duty with which the original instrument is chargeable does not exceed one rupee eight annas ; (b) in any other case <u>not falling within the provisions of section 6A.</u>	The same duty as is payable on the original. One rupee eight annas.
<i>Exemption.</i> Counterpart of any lease granted to a cultivator, when such lease is exempted from duty.	
26. CUSTOMS-BOND— (a) where the amount does not exceed Rs. 1,000. (b) in any other case 	The same duty as a Bottomry Bond (No. 16) for such amount. Ten rupees.
27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable— (a) by endorsement or by a separate instrument of transfer ; (b) by delivery 	The same duty as a Bottomry Bond (No. 16) for the same amount. The same duty as a conveyance (No. 23) for a consideration equal to the face amount of the debenture.
<i>Explanation.</i>—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
<i>Exemption.</i> A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder; whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.	
See also Bond (No. 15) and sections 8 and 55. DECLARATION OF ANY TRUST. See Trust (No. 64).	
DEPOSIT OF TITLE-DEEDS—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6).	
DISSOLUTION OF PARTNERSHIP—See Partnership (No. 46).	

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. DOWER—Instrument of: <i>See</i> Settlement (No. 58). DUPLICATE.—<i>See</i> Counterpart (No. 25).	Two rupees.
30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT, in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884— (a) in the case of an Advocate or Vakil ; (b) in the case of an Attorney ...	IX of 1884. Seven hundred and fifty rupees. Five hundred rupees.
<i>Exemption.</i> Entry of an Advocate, Vakil or Attorney on the roll of any High Court, when he has previously been enrolled in a High Court.	
31. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT.—<i>See</i> Copy (No. 24).	
32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property— (a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession) ; (b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)— (i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument ; (ii) if possession is not so given ...	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument. The same duty as a conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made), less the duty already paid on such original mortgage and further charge. The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT.—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).	The same duty as a conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service. <i>See</i> Agreement (No. 5).	

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
34. INDEMNITY-BOND. INSPECTORSHIP-DEED. See Composition-deed (No. 22).	The same duty as a security bond (No. 57) for the same amount.
35. LEASE, including an under-lease or sublease and any agreement to let or sub-let— (a) where by such lease the rent is fixed and no premium is paid or delivered— (i) where the lease purports to be for a term of less than one year; (ii) where the lease purports to be for a term of not less than one year, but not more than five years; (iii) where the lease purports to be for a term exceeding five years and not exceeding ten years; (iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years; (v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years; (vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years; (vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity; (viii) where the lease does not purport to be for any definite term; (b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease. The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved. The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved. The same duty as a conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved. The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved. The same duty as a conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved. The same duty as a conveyance (No. 23) for a consideration equal to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long. The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease.

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium, or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.
<i>Exemptions.</i> (a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees. (b) Leases of fisheries granted under the Burma Fisheries Act, 1905, or the Upper Burma Land and Revenue Regulation, 1889.	Bur. Act III of 1905. III of 1889.
<i>Explanation.</i>—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent. * * * * *	
LETTER OF GUARANTEE. See Agreement (No. 5). 38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifteen rupees.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY— (a) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913 ; (b) if not so accompanied ...	Thirty rupees. Eighty rupees.
<i>Exemption.</i> Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.	VII of 1913.

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
40. MORTGAGE-DEED, not being an Agreement relating to Deposit of Title-deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)— (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given; (b) when possession is not given or agreed to be given as aforesaid; <i>Explanation.</i>—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article. (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped— for every sum secured not exceeding Rs. 1,000; and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. <i>Exemptions.</i> (1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances. (2) Letter of hypothecation accompanying a bill of exchange.	The same duty as a conveyance (No. 23) for a consideration equal to the amount secured by such deed. The same duty as a Bond (No. 15) for the amount secured by such deed. Twelve annas. Ditto.
41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage— (a) when the loan is repayable not more than three months from the date of the instrument— for every sum secured not exceeding Rs. 200; and for every Rs. 200 or part thereof secured in excess of Rs. 200; (b) when the loan is repayable more than three months, but not more than eighteen months from the date of the instrument— for every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.	One and-a-half annas. Ditto. Three annas. Ditto.

XIX of 18

XII of 188

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. See also Protest of Bill or Note (No. 50).	<u>Two rupees.</u>
43. NOTE OR MEMORANDUM, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal— (a) of any goods exceeding in value twenty rupees ; (b) of any stock or marketable security exceeding in value twenty rupees ...	Three annas. Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP—See also Protest by the Master of a Ship (No. 51).	One rupee.
45. PARTITION—Instrument of [as defined by section 2 (15).]	The same duty as a <u>Bond (No. 15)</u> for the amount of the value of the separated share or shares of the property. <i>N.B.</i>—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated: Provided always that— (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than twelve annas; (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue; (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas.
46. PARTNERSHIP— A.—Instrument of— (a) where the capital of the partnership does not exceed Rs. 500 ; (b) in any other case B.—Dissolution of— PAWN OR PLEDGE—See Agreement relating to Deposit of Title-deeds, Pawn or Pledge, (No. 6).	Five rupees. Twenty rupees. Ten rupees.

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
48. POWER-OF-ATTORNEY—[as defined by section 2 (21)], not being a Proxy—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	Twelve annas.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;	One rupee. XV of 1882.
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;	One rupee eight annas.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;	Seven rupees eight annas.
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Fifteen rupees.
(f) when given for consideration and authorizing the attorney to sell any immovable property ;	The same duty as a conveyance (No 23) for the amount of the consideration.
(g) in any other case	One rupee eight annas for each person authorised.
<i>Explanation.</i> —For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	<i>N. B.</i>—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1908. XVI of 1908
* * * * *	* * * * *
50. PROTEST OF BILL or NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	Two rupees.
* * * * *	* * * * *
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Two rupees
See also Note of Protest by the Master of a Ship (No. 44).	
* * * * *	* * * * *

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
54. RECONVEYANCE OF MORTGAGED PROPERTY— (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ; (b) in any other case.	The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance. Fifteen rupees.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23-A), whereby a person renounces a claim upon another person or against any specified property— (a) if the amount or value of the claim does not exceed Rs. 1,000 ; (b) in any other case	The same duty as a bond (No. 15) for such amount or value as set forth in the release. Seven rupees eight annas.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT. <i>See Settlement (No. 58) ; Trust (No. 64).</i>	
57. SECURITY-BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract— (a) when the amount secured does not exceed Rs. 1,000 ; (b) in any other case	The same duty as a Bond (No. 15) for the amount secured. Seven rupees eight annas.
<i>Exemptions.</i>	
Bond or other instrument, when executed—	
(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;	
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem ;	
(c) under No. 3-A of the rules made by the Governor of Bombay in Council, under section 70 of the Bombay Irrigation Act, 1879 ;	
(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;	
(e) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	

• Ben. Act 11
of 1876.

Bom. Act VII
of 1879.

XIX of 1883
XII of 1884

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
58. SETTLEMENT— A.—Instrument of (including a deed of dower). <i>Exemptions.</i> (a) Deed of dower executed on the occasion of a marriage between Muhammadans. (b) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid. B.—Revocation of— <i>See also Trust (No. 64).</i>	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas. The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of Revocation, but not exceeding fifteen rupees.
59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1913. <i>Exemptions.</i> Share warrant when issued by a company in pursuance of the Indian Companies Act, 1913, section 43, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of— (a) one-and-a-half per centum of the whole subscribed capital of the company; or (b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued. • • • • • • • • • •	One-and-a-half times the duty payable on a conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant. VII of 1913 VII of 1913. • • • • • • • • • •

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
61. SURRENDER OF LEASE— (a) when the duty with which the lease is chargeable, does not exceed seven rupees eight annas ; (b) in any other case <i>Exemption.</i> Surrender of lease, when such lease is exempted from duty. 62. TRANSFER (whether with or without consideration)— (a) of shares in an incorporated company or other body corporate ; (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ; (c) of any interest secured by a bond, mortgage-deed or policy of insurance,— (i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ; (ii) in any other case (d) of any property under the Administrator-General's Act, 1913, section 25 ; (e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	The duty with which such lease is chargeable. Seven rupees eight annas. One-half of the duty payable on a conveyance (No. 23) for a consideration equal to the value of the share. One-half of the duty payable on a conveyance (No. 23) for a consideration equal to the face amount of the debenture. The duty with which such bond, mortgage-deed or policy of insurance is chargeable. Seven rupees eight annas. Fifteen rupees. Seven rupees eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this article.
<i>Exemptions.</i> Transfers by endorsement— (a) of a bill of exchange, cheque or promissory note ; (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ; (c) of a policy of insurance ; (d) of securities of the Government of India. See also section 8. 63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.	III of 1913 The same duty as a conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

(Schedule 1A.)

Description of instrument.	Proper stamp-duty.
<i>Exemption.</i> Transfer of any lease exempt from duty. 64. TRUST— A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will. B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will. <i>See also Settlement (No. 58).</i> VALUATION. <i>See Appraisement (No. 8).</i> VAKIL. <i>See Entry as a Vakil (No. 30).</i> 65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	
	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty-two rupees eight annas. The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees. Six annas."

**REPORT OF THE SELECT COMMITTEE ON THE BENGAL
AMUSEMENTS TAX BILL, 1922.**

We, the undersigned members of the Select Committee, to which the Bill to make an addition to the public revenue of Bengal and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting was referred, have considered the Bill and the papers noted at the end of this paragraph and have the honour to submit this our report with the Bill, as amended by us, annexed hereto.

Paper No. 1.

Letter, dated the 16th December, 1921, from Mr. E. H. DuCasse, of the Picture House, Calcutta.

Paper No. 2.

Letter No. 8775 M., dated the 28th December, 1921, from the District Magistrate, Dacca.

Papers No. 3.

1. Letter No. 232 G., dated the 10th January, 1922, from the Deputy Commissioner of Darjeeling.
2. Letter, dated the 13th January, 1922, from the Secretary, Indian Association.
3. Letter No. 9 JJ., dated the 13th January, 1922, from the Commissioner of the Presidency Division.

Paper No. 4.

Letter, dated the 14th January, 1922, from the Secretary, Bengal Mahajan Sabha.

Paper No. 5.

Letter, dated the 29th December, 1921, from the Managing Agents, Madan Theatres, Limited.

Paper No. 6.

Letter No. ³⁶³_{G. 1344-21}, dated the 11th January, 1922, from the Commissioner of Police, Calcutta.

Paper No. 7.

Letter No. 4592 G., dated the 16th January, 1922, from the District Magistrate of Howrah.

Paper No. 8.

Letter, dated the 16th January, 1922, from the Anglo-Indian and Domiciled European Association, Bengal.

Paper No. 9.

Letter, dated the 14th January, 1922, from the Manager, Star Theatre, Calcutta.

Papers No. 10.

1. Letter No. $\frac{474}{G. 134-421}$, dated the 19th January, 1922, from the Commissioner of Police, Calcutta.

2. Letter, dated the 20th January, 1922, from the Secretary, Anglo-Indian and Domiciled European Association.

Papers No. 11.

1. Letter No. 343 M., dated the 18th January, 1922, from the District Magistrate of Dacca.

2. Letter No. 6, dated the 21st January, 1922, from the Honorary Secretary, British Indian Association.

Paper No. 12.

Letter No. 13, dated the 24th January, 1922, from the Honorary Secretary, Marwari Association.

Paper No. 13.

Letter No. 285, dated the 25th January, 1922, from the Secretary, Bengal Chamber of Commerce.

Paper No. 14.

Letter No. S. 4388, dated the 27th January, 1922, from the Chairman of the Corporation of Calcutta.

Papers No. 15.

1. Letter No. 877G., dated the 25th January, 1922, from the Deputy Commissioner of Darjeeling.

2. Letter No. 23JJ., dated the 27th January, 1922, from the Commissioner, Presidency Division.

3. Letter No. 1894, dated the 30th January, 1922, from the General Secretary, European Association.

Papers No. 16.

1. Letter, dated the 31st January, 1922, from the Secretary, Indian Association.

2. Letter No. 4737G., dated the 1st February, 1922, from the District Magistrate of Howrah.

Paper No. 17.

Letter, dated the 8th February, 1922, from Bejoy Krishna Mukherjee, Esq., Bangiya Brahman Sabha.

We have also examined the following witnesses :—

1. Mr. L. Marks, of the Empire Theatre.
2. „ W. F. Ducat, of the Bijou, Ld.
3. Babu Upendra Kumar Mitra, of the Minerva Theatre.
4. „ Aparesh Chandra Mukherji, of the Star Theatre.
5. „ Monmohan Pande, of the Monmohan Theatre.
6. Mr. E. H. DuCasse, of the Picture House.
7. „ G. Arnold, of the Bijou, Ld.
8. „ R. M. Rustomjie, representing Madan Theatres, Ld.
9. „ A. W. Goodman, on behalf of the Bookmakers' Association.

In reprinting the Bill all changes made by us have been underlined.

2. *Clause 1.*—A formal alteration has been made in the commencement clause.

CHAPTER I.

Clause 2.—We consider that the definition of “admission” should be amplified so as to include persons who not only watch or listen to an entertainment, but who take part in it for amusement on payment—for example, at dances for which an admission fee is charged.

The definition of “payment of admission” has been amended so as to bring it into conformity with the wording of the Bill, and the definition has been amplified so as to provide against evasions of the tax by payments for seating accommodation, etc.

Clause 3.—The Committee have had before them the leading Theatre and Cinematograph proprietors of Calcutta, European and Indian. They have been furnished with very full statements of accounts by them, and have been impressed with the evidence given as to the present depressed condition of the industry. At the same time it has been ascertained that during the year 1921, when the depression was greatest, the gross takings for admission to Theatres and Cinematographs in Calcutta amounted to over Rs. 30 lakhs. The Committee therefore consider that this source of revenue should not be abandoned. They have endeavoured to meet the public and the proprietors as far as they can, having regard to the fact that any further decrease would make the tax of little value as a means of raising revenue. In regard to other classes of entertainments they do not think that the same objections to the higher rates of 25 per cent. apply, but they consider that it should be open to the proprietors representing a particular class of entertainment, to which the higher rates apply, to obtain a reduction to the lower rates if they can satisfy the Local Government that the higher rate of tax is pressing severely on the industry.

In regard to bodies, such as the Turf Club, which exercise extensive control over the persons admitted to the races, they consider that, so long as the gross amount of the tax at a rate of 25 per cent. on all payments for admission (excluding tax) is realized, matters of detail may best be left to the proprietor. A consolidated payment of 20 per cent. of the gross receipts, equivalent to a tax at a rate of 25 per cent. on the payments for admission, excluding the tax, is therefore recommended in such cases.

Two members of the Committee desired that in deference to the representations of the proprietors of Theatres and Cinematographs regarding the present state of the industry the tax should not come into force in respect of such entertainments until October. The remainder of the Committee considered that this would involve too heavy a loss of revenue.

The limit of exemption suggested by the Committee is the exemption of payments of less than eight annas. One member wished to raise the limit to one rupee, but the rest of the Committee do not consider this to be justifiable.

Clause 5.—The Committee have considered carefully the representations for removing the liability to prosecution under this clause imposed on the person admitted in cases where the tax has not been paid. They recognize that conditions in India differ from those in England, and that members of Indian audiences are in many cases ignorant people, on whom the provision might work with undue severity. They have therefore suggested that the proprietor, as defined in the Bill, shall be the only person against whom the State should proceed under this clause, and they have suggested that it be amended accordingly. They also consider that owing to the inefficiency of the staff employed in connection with many entertainments in India the fixed fine of Rs. 500 in the case of the proprietor may operate more severely than is desirable, and they have therefore suggested that a discretion in this matter be left to the Courts.

New clause 5A.—The provisions of clauses 4 and 5 are not applied to cases where Government has arranged for a consolidated payment to be made on the gross receipts.

Clause 6.—The Committee have amplified this clause so as to cover consolidated payments, such as payments for dinners combined with dances.

Clause 7.—It is suggested that the limit under sub-clause (c) be raised to eight annas, the lowest taxable payment under this chapter.

Clause 8.—The Committee suggest the modification of clause 8 so as to enable a promoter of a charity entertainment to obtain a refund, if the whole proceeds of the entertainment less 20 per cent. for the expenses thereof are devoted to charity, even though the expenses have exceeded 20 per cent. of the amount of the proceeds.

Clause 11.—Amendments consequential on the above recommendations have been made in the rule-making clause.

CHAPTER II.

Clause 13.—The definition of "backer" has been amended, as betting with a licensed bookmaker and by means of a totalisator are the only forms of betting to which the Bill applies.

Clause 17.—An amendment is suggested to enable credit accounts to be adjusted in the most convenient manner in the light of experience.

The Committee considered the representations received that the tax on betting should be raised, and that it should be applied to bookmakers' winnings. They are, however, of opinion that it is dangerous to go beyond the expert advice which they have received, which is to the effect that the imposition of such a tax on bookmakers, or the raising of the betting tax, would result in an actual diminution of the revenue derived from this Chapter owing to the stopping of betting with licensed bookmakers and its transfer to unlicensed bookmakers, both in order to avoid the tax and because the licensed bookmakers, when taxed, could not offer such favourable odds.

They consider that it is necessary to watch results before taking measures which may well have an effect contrary to that intended, and therefore recommend that the tax on the totalisator and on betting be left in its present form till experience is gained.

They further consider that, to safeguard the revenue to be derived from the entertainments tax, betting with unlicensed bookmakers on the course should be prohibited by law, and they have therefore suggested the insertion of a new clause 22 to affect this.

One member desired that the operation of the Bill be limited to one year. The remainder of the Committee recognized that this would not meet the financial necessities of the Government.

3. The Bill was published in English in the *Calcutta Gazette* of the 18th January, 1922.

4. We do not consider that the Bill has been so altered as to require republication.

5. We recommend that the Bill, as amended by us, be passed.

J. H. KERR, *Member in charge.*

H. E. SPRY.

H. P. DUVAL.

K. MUHAMAD AFZAL.

CHARLES KESTEVEN.

H. BARTON.

*S. M. BOSE.

*ANNADA CHARAN DUTTA.

*MAHENDRA CHANDRA MITTRA.

*RADHA CHARAN PAL.

W. R. RAE.

* * * *

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*

CALCUTTA ;

The 20th February, 1922.

* This member signed subject to his Note of Dissent appended.

NOTE OF DISSENT BY Mr. S. M. BOSE, M.L.C.

I regret I am unable to agree with the majority of the members of the Select Committee as regards their views as expressed in paragraph 2 of the report on clause 17.

I think that, having regard to the following brief considerations, clause 17 of the Bill should be altered so as to make the total amount paid by backers to bookmakers liable to the tax. The clause, as it now stands, puts a tax only on the winnings of a backer, and not on total sum paid, or agreed to be paid, to the bookmaker at the time of the bet.

(1) Both the forms of betting with the tote or with the bookmaker should be treated on the same footing. Under this Bill, from every bet made with the tote, the tax is to be deducted. The principle underlying this is that persons making such bets are to pay because they choose this particular form of amusement, *i.e.*, betting. Similarly, if, instead of going to the tote, a man bets with the bookmaker, the tax should be deducted from the amount betted, because the tax is on his *amusement*, and not on his *winning*. So it is necessary that clause 17 should be changed so as to make the tax payable on the amount of the bet, irrespective of whether the bet is made with the tote or with the bookmaker.

(2) Entertainments, which afford necessary relaxation, after strenuous work, should not be overburdened with taxation, as this may injuriously affect the public. Betting, on the other hand, is usually resorted to by people of means and affords them temporary excitement for which they are prepared to pay. They are willing to take the risk of losing their money, so long as this form of amusement gives them sufficient excitement. Different considerations should therefore be applied to the two cases.

(3) From the evidence adduced it is apparent that very little can be expected in the way of revenue from the entertainments tax. The Theatres and Cinemas have all, it appears, been badly affected by the slump in trade and commerce, and it is doubtful whether we can get more than 7 lacs from this source.

(4) In my opinion the bookmakers will not be in any way injured by this proposed change in clause 17, as their income is sure to be increased by the suppression of all unlicensed betting in the enclosure. This is proposed to be effected by an amendment of the Bengal Public Gambling (Amendment) Act, 1913.

(5) Further, the betting tax, which I propose, will be paid on the amount betted, irrespective of a winning or a losing result. This will be done by a deduction of the tax from the amount of the bet.

(6) Such a tax, as proposed, is not likely to deter a man from betting with the bookmaker. We know from the evidence that at least 6 to 7 crores are paid in yearly to the bookmakers as compared to $2\frac{1}{2}$ crores paid to the tote. It is conceded that betting with the bookmaker is greatly more exciting than betting with the tote, and such excitement is not likely to be damped by the imposition of a small tax, as proposed.

For the above, among other, reasons I think that clause 17(1) should be amended so as to read as follows:—

“(1) There shall be, as from the second day of April, 1922, charged, levied and paid to the Government of Bengal out of all monies paid, or agreed to be paid, to a licensed bookmaker by a backer in respect of a bet made in an enclosure set apart under the provisions of the Bengal Public Gambling (Amendment) Act, 1913, as amended by this Act, on any race a tax on backers, hereinafter referred to as the betting tax, amounting to two-and-a-half per cent. on all such monies.”

And this, if accepted, will necessitate a slight change in clause 19 (2), which would then read as follows:—

“All licensed bookmakers shall keep accounts of all sums paid, or agreed to be paid, to them by backers in respect of bets in such manner as may be prescribed and shall, when required, etc., etc.”

Note of dissent by Babu Annada Charan Dutta, M.L.C.

I agree to the report of the Select Committee, subject to the following observations :—

Clause 3.—Considering the present depressed condition of the Bengali theatres and the peculiar difficulties they have to work under, the tax on them should be lighter, and may be fixed at 12½ per cent. from the outset, and with a further provision to exempt fully or partly any such theatre from taxation on reasonable case being made out.

Clause 5.—The word “intentionally” should be inserted between “person” and “is admitted” in the first line.

There should be a further provision to realise the tax which should have been paid with certain penalty added upon report and satisfaction of a Magistrate as to such omission to realise, of a Magistrate having jurisdiction.

Clause 17 (Chapter II).

In view of the safeguard in clause 22, there will hardly be any risk of diverting betting. Tax should therefore be imposed upon the total bettings, and not upon the winnings only. This is desirable to avoid invidious distinction which will otherwise be imputed.

Note of dissent by Rai Mahendra Chandra Mitra Bahadur, M.L.C.

The Select Committee have exempted payment to eight annas from the tax suggested.

I am of opinion that the exemption should be extended up to one rupee. I also think that the tax should be levied on the book makers' total undertakings instead of the winnings only.

The operation of the Act should be limited at present for one year.

Note of Dissent by Rai Radha Charan Pal Bahadur, M. L. C.

I beg to sign this report, subject to reservations. I still subscribe to the opinion that the duration of the operation of the Bill, when passed into law, should at the first instance be limited to one year. This will enable us to observe how the Act may work in practice, and to take stock of the results achieved by this financial measure. I reiterate my suggestion that the Act should be enforced not earlier than the 1st of October, 1922, in order to allow an adequate margin of time to the owners and proprietors of the cinemas and theatres, so that they make necessary arrangements to meet the new conditions that will be created by the introduction of the tax. The representatives of the industry concerned have urged this very strongly on the Committee, and the reasons advanced appear to be very cogent. The Select Committee have exempted payment up to eight annas from the proposed tax. I am of opinion, however, that the exemption should be extended up to one rupee, and that the tax should be levied on the bookmakers' total takings instead of on the winnings only. I do not propose to go into further details at this stage.

CONTENTS.**PREAMBLE.****CLAUSE.**

1. Short title, extent and commencement.

CHAPTER I.**Amusements Tax.**

2. Definitions.
3. Tax on payments for admission to entertainments.
4. Admission to entertainments.
5. Penalty for non-payment of tax.
- 5A. Sections 4 and 5 not to apply in certain cases.
6. Manner of payment.
7. Exemptions.
8. Refunds in certain circumstances.
9. Recoveries.
10. Inspection.
11. Rules.
12. Power to Local Government to delegate certain powers.

CHAPTER II.**Taxes on certain forms of betting.**

13. Definitions.
14. Tax on totalisators and payment thereof.
15. Procedure for making over totalisator tax to Government.
16. Accounts of totalisator tax.
17. Betting tax.
18. Procedure for making over betting tax to Government.
19. Accounts of betting tax.
20. Methods of recovery of totalisator tax and betting tax.
21. Rules.
22. Amendment of definition of gaming.

THE BENGAL AMUSEMENTS TAX BILL, 1922 ;

(as amended by the Select Committee.)

A

BILL

*to make an addition to the public revenue of Bengal
and for that purpose to impose a tax on enter-
tainments and other amusements and on certain
forms of betting.*

Preamble.

WHEREAS it is necessary to make an addition to the public revenue of Bengal and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting ;

It is hereby enacted as follows :—

Short title, extent
and commencement.

1. (1) This Act may be called the Bengal Amusements Tax Act, 1922.

(2) It extends to the whole of Bengal.

(3) It shall come into force on the first day of April, 1922, in—

(a) Calcutta, as defined in clause (7) of section 3 of the Calcutta Municipal Act, 1899 ;

Ben. Act III
of 1899.

(b) (i) Fort William, excepting the portion thereof included within the ramparts of the Fort,

(ii) the Esplanade, and

(iii) that part of Hastings north of the south edge of Clyde Row and Strand Road to the river bank ; and

(c) the Municipalities of Howrah, Cossipore, Chitpur, Maniktola, Garden Reach, Tollygunge, Dacca and Darjeeling, the Barrackpore Cantonment and the South Suburban Municipality.

(4) The Local Government may, by notification in the *Calcutta Gazette*, bring this Act or any portion thereof into force in such other areas in Bengal at such time as shall be specified in such notification :

Provided that no notification under this sub-section shall be published in respect of any area included in a military cantonment without the previous sanction of the Governor General in Council.

CHAPTER I.

Entertainments Tax.

Definitions.

2. In this chapter, unless there is anything repugnant in the subject or context —

[Cf. 6, Geo.
V, c. 11, and s.
1(6) and 11,
Geo. V, c. 32,
s. 7(2).]

(1) “admission” includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment ;

(Clause 3.)

- (2) "admission to an entertainment" includes admission to any place in which the entertainment is held;
- (3) "agriculture" includes horticulture and live-stock breeding;
- (4) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;
- (5) "live-stock" includes animals of every description;
- (6) "notification" means a notification published in the *Calcutta Gazette*;
- (7) "payment for admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required, and any payment for seats or other accommodation in a place of entertainment;
- (8) "proprietor" in relation to any entertainment includes any person responsible for the management thereof; and
- (9) "society" includes a company, institution, club or other association of persons by whatever name called.

Tax on pay-
ments for admis-
sion to entertain-
ments.

3. (1) Except as otherwise expressly provided in this Act there shall as from the first day of April, 1922, be charged, levied, and paid to the Government of Bengal a tax, hereinafter referred to as the entertainments tax, at the rate of twenty-five per centum on all payments for admission to any entertainment.

(2) The entertainments tax shall not be leviable where the payment for admission is less than eight annas.

(3) The rate of the entertainments tax in the case of payments for admission to any theatre, cinematograph exhibition, or circus or any class of entertainment to which the Local Government may apply this sub-section, on the ground that the rate specified in sub-section (1) would impose an undue burden on the industry involved, shall be as follows, namely:—

Where the payment excluding the amount of the tax—

(i) is eight annas or more but is less than twelve annas ... one anna,

(ii) is twelve annas or more but is less than one rupee eight annas ... two annas,

(Clause 4.)

- (iii) is one rupee eight annas or more but is less than two rupees eight annas ... four annas,
- (iv) is two rupees eight annas or more but is less than three rupees eight annas ... eight annas,
- (v) is three rupees eight annas or more but is less than four rupees eight annas ... twelve annas,
- (vi) is four rupees eight annas or more but is less than six rupees eight annas ... one rupee,
- (vii) is six rupees eight annas or more but is less than nine rupees eight annas ... one rupee eight annas,
- (viii) is nine rupees eight annas or more but is not more than ten rupees... two rupees,
- (ix) is more than ten rupees for the first ten rupees and for every ten rupees or part of ten rupees over ten rupees ... two rupees.

(4) The Local Government may on the application of a proprietor of any entertainment in respect of which the entertainments tax is payable under subsection (1) allow the proprietor on such conditions as they may prescribe to pay the amount of the tax due by means of a consolidated payment of twenty per centum of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax.

Admission
entertainments.

to 4. No person shall be admitted for payment to any entertainment where the payment is subject to the entertainments tax, except—

- (a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the Local Government for the purpose of revenue and denoting that the proper entertainments tax has been paid,

[S. 6, Geo.
V, c. 11, s. 1
(2).]

(Clauses 5—7.)

(b) in special cases with the approval of the Local Government, through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangements approved by the Local Government for furnishing returns of the payments for admission to the entertainment and has given security up to an amount and in a manner approved by the Local Government for the payment of the entertainments tax.

Penalty for non-payment of tax.

5. If any person is admitted for payment to any place of entertainment and the provisions of section 4 are not complied with, the proprietor of the entertainment to which such person is admitted shall, on conviction before a Magistrate, be liable in respect of each such offence to a fine not exceeding five hundred rupees, and shall in addition be liable to pay any tax which should have been paid. [Cf. 6, Geo. V, c. 11, s. 1 (2).]

Sections 4 and 5 not to apply in certain cases.

5A. The provisions of sections 4 and 5 shall not apply to any entertainment in respect of which a consolidated payment is made under section 3, sub-section (4).

Manner of payment.

6. (1) The entertainments tax shall be charged in respect of each person admitted for payment, and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions. [Cf. 6, Geo. V, c. 11, s. 3 (3) and (4).]

(2) The entertainments tax, in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

(3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with or involving the right of admission to any entertainment, the entertainments tax shall be paid on the amount of the lump sum, but where the Local Government are of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the Local Government to represent the right of admission to entertainments, in respect of which the entertainments tax is payable.

Exemptions.

7. (1) The entertainments tax shall not be charged on payments for admission to any entertainment where the Local Government are satisfied— [Cf. 6, Geo. V, c. 11, s. 1(5) and 11, Geo. V, c. 32, s. 7(2).]

(a) that the whole of the takings thereof are devoted to philanthropic or charitable purposes without any charge on the takings for any expenses of the entertainment; or

(Clauses 8—10.)

(b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the Local Government in the Department of Education); or

(c) that the entertainment is intended only for the amusement of children, and that the charge is not more than eight annas for each person; or

(d) that the entertainment is provided for partly educational or partly scientific purposes by a society, not conducted or established for profit; or

(e) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some branch thereof, or the public health, and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or branch thereof, for promoting the interests of which the society exists, or of materials, machinery, appliances, or foodstuffs, used in the production of those products, or of articles which are of material interest in connection with the questions relating to the public health, as the case may be.

(2) The Local Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.

Refunds in certain circumstances.

8. Where the Local Government are satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic or charitable purposes, and that in calculating the net proceeds not more than twenty per cent. of the gross proceeds have been deducted on account of the expenses of the entertainment, they shall repay to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

[Cf. 6, Geo. V, c. 11, s. 1(5).]

Recoveries.

9. (1) Any sum due on account of the entertainments tax shall be recoverable by the Local Government as a public demand.

(2) Any fine imposed under this chapter shall be recovered in the manner provided in the Code of Criminal Procedure, 1898, for the recovery of fines.

Act V of 1898.

Inspection.

10. (1) Any officer authorized by the Local Government for the purpose may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable times, with a view to seeing whether the provisions of this chapter or any rules made thereunder are being complied with.

[Cf. 6, Geo. V, c. 11, s. 2(2).]

(2) If any person prevents or obstructs the entry of any officer so authorized, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Magistrate to a fine not exceeding two hundred rupees.

(Clauses 11—13.)

(3) Every officer authorized under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Act XLV of
1860.

Rules.

11. (1) The Local Government may make rules for securing the payment of the entertainments tax and generally for carrying into effect the provisions of this chapter, and in particular—

[Cf. 6, Geo.
V, c. 11, s.
2(1).]

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
- (c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances;
- (cc) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments to which the provisions of section 3, sub-section (4), are applied or in respect of which the arrangements approved by the Local Government for furnishing returns are made under section 4;
- (d) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this chapter or under the rules made thereunder;
- (e) for the keeping of accounts of all stamps used under this chapter; and
- (f) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this chapter.

(2) If any person acts in contravention of, or fails to comply with, any such rules, he shall, on conviction before a Magistrate, be liable in respect of each offence to a fine not exceeding five hundred rupees.

Power to Local
Government to
delegate certain
powers.

12. The Local Government may, by notification in the *Calcutta Gazette*, delegate all or any of their powers under this chapter, except those conferred upon them by sub-section (4) of section 1, by section 11, and by this section, to any person or to any authority subordinate to the Local Government.

CHAPTER II.

Taxes on certain forms of betting.

Definitions.

13. In this chapter—

(1) “backer” includes any person with whom a licensed bookmaker bets;

(Clauses 14—17.)

(2) "bet" includes "wager" and "betting" includes wagering;

(3) "licensed bookmaker" means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a license or permit issued by any racing club or by the stewards thereof to enable him to carry on his business or vocation under the provisions of the Bengal Public Gambling (Amendment) Act, 1913, as specified in the license or permit;

Ben. Act IV
of 1913.

(4) "prescribed" means prescribed by this chapter or by the rules made thereunder;

(5) "racing club" includes a club, association, society or body of persons corporate or incorporate—

(a) formed for the purpose of promoting horse-racing or pony-racing or for holding race-meetings; or

(b) conducting or controlling such meetings;

(6) "totalisator" means a totalisator, in an enclosure which the stewards controlling a race-meeting have set apart in accordance with the Bengal Public Gambling (Amendment) Act, 1913, and includes any instrument, machine, or contrivance known as the totalisator, or any other instrument, machine, or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles.

Ben. Act
IV of 1913Tax on totalisa-
tors and payment
thereof.

14. There shall as from the second day of April, 1922, be charged, levied and paid to the Government of Bengal out of all monies paid into any totalisator by way of stakes or bets, a tax on backers, hereinafter referred to as the totalisator tax, amounting to four *per cent.* of every sum so paid; and four *per cent.* of every sum so paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the race-meeting on behalf of Government.

Procedure for
making over
totalisator tax to
Government.

15. The stewards of a race-meeting shall at such times and in such manner as may be prescribed forward to the prescribed officer a return stating the total amount of the monies paid into the totalisator at the meeting, and shall at the prescribed time make over to the prescribed officer the amount of the tax for that meeting.

Accounts of
totalisator tax.

16. (1) The stewards of a race-meeting shall keep accounts in the prescribed form of all monies paid into the totalisator at that meeting.

(2) Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf by the Local Government, permit such officer, or an officer authorized in writing by him in this behalf, to inspect and take copies of them.

Betting tax.

17. (1) There shall as from the second day of April, 1922, be charged, levied and paid to the Government of Bengal out of all monies paid or agreed to be paid, by a licensed bookmaker to a backer in consequence of the winning by the backer of a bet made in an enclosure set apart under the provisions of the Bengal Public Gambling (Amendment) Act, 1913, on any race, a tax on backers, hereinafter referred to as the betting tax, amounting to two-and-a-half *per cent.* of all such monies.

Ben. Act
IV of 1913

(Clauses 18—22.)

(2) The betting tax shall be deducted or collected by the licensed bookmaker from such monies at the time when the money is paid to the backer, or in the case of credit bets at such time as may be prescribed, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed bookmaker on behalf of Government.

Procedure for making over betting tax to Government.

18. All sums retained on account of the betting tax shall be made over by the licensed bookmaker, by whom they have been retained, to the prescribed officer at such times and in such manner as may be prescribed.

Accounts of betting tax

19. (1) The stewards of a race-meeting shall at such times and in such manner as may be prescribed forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them to carry on the business or vocation of a bookmaker at that meeting.

(2) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid by them to backers in satisfaction of bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the Local Government, permit such officer, or an officer authorized in writing by him in this behalf, to inspect and take copies of such accounts.

Methods of recovery of totalisator tax and betting tax.

20. (1) The totalisator tax payable under section 14 shall be recoverable as a public demand from the racing club conducting the meeting, and any portion of such tax which is not so recovered shall also be recoverable as a public demand from the stewards of the race-meeting jointly and severally.

(2) All monies which a licensed bookmaker is liable to make over to the prescribed officer under section 18 shall be recoverable from the licensed bookmaker as a public demand.

Rules.

21. The Local Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this chapter and generally for carrying into effect the provisions of this chapter, and for dealing with such matters as are therein directed to be prescribed.

Amendment of definition of gaming.

22. In the definition of "gaming" in—

(i) section 59 of the Howrah Offences Act, 1857,

XXI of 1857.

(ii) section 3 of the Calcutta Police Act, 1866, and

Ben. Act IV of 1866.

(iii) section 1 of the Bengal Public Gambling Act, 1867,

Ben. Act II of 1867.

as amended by section 2 of the Bengal Public Gambling (Amendment) Act, 1913,—

Ben. Act IV of 1913.

(a) the word "and" in clause (a) shall be omitted, and

(Clause 22.)

(b) after clause (b) the following shall be
inserted, namely :—

“and

(c) (i) with a licensed bookmaker or
(ii) by means of a totalisator

as defined in section 13 of the Bengal Amusements
Tax Act, 1922.”

C. TINDALL,

*Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.*



The Calcutta Gazette

WEDNESDAY, MARCH 8, 1922.

PART IV.

Bills introduced in the Bengal Legislative Council, Reports of Select Committees presented or to be presented in that Council, and Bills published before introduction in that Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

No. 704L., dated the 4th March, 1922.—The following Bill was introduced in the Bengal Legislative Council on the 2nd March, 1922, and is hereby published for information, together with the Statement of Objects and Reasons annexed thereto :—

THE BENGAL VILLAGE-CHAUKIDARI (AMENDMENT) BILL, 1922.

A

BILL

further to amend the Village-chaukidari Act, 1870.

WHEREAS it is expedient further to amend the Village-chaukidari Act, 1870, in the manner herein-after appearing ;

Ben. Act VI
of 1870.

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Bengal Village-chaukidari (Amendment) Act, 1922.

New section substituted for section 12 of Bengal Act VI of 1870.

2. For section 12 of the Village-chaukidari Act, 1870, the following shall be substituted, namely:—

“12. The salaries of *chaukidars* appointed for any village shall be determined by the District Magistrate after consideration of the views of the *panchayat* of the village.”

Salaries of *chaukidars*.

[*Cf.* Ben. Act V of 1919, s. 21 (7).]

Amendment of section 15.

3. In the proviso to section 15 of the said Act, for the words “one rupee” the words “two rupees” shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

Section 12 of the Village-chaukidari Act, 1870 (Bengal Act VI of 1870), provides that the salaries of *chaukidars* shall not be less than two nor more than six rupees a month. The maximum limit of salary, fixed over fifty years ago, is inadequate in modern economic conditions and increasing difficulty is experienced in securing and retaining *chaukidars* on the salary now admissible. The object of this Bill is to remove the existing legal restriction which limits the salaries of *chaukidars*, to raise the maximum amount which may be assessed on any one person and also to provide that the salaries shall be determined after consideration of the views of the village *panchayat*.

C. TINDALL,

Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.

CALCUTTA ;

The 4th March, 1922.



The Calcutta Gazette

WEDNESDAY, MARCH 1, 1922.

PART V.

Acts of the Legislative Assembly or Council of State assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 25th January 1922, and is hereby promulgated for general information:—

ACT No. I OF 1922.

An Act further to amend the Indian Electricity Act, 1910.

Whereas it is expedient further to amend the Indian Electricity Act, 1910; It is hereby enacted as follows:—

1. This Act may be called the Indian Electricity (Amendment) Act, 1922.

Short title.

2. For clause (l) of section 2 of the Indian Electricity Act, 1910 (hereinafter referred to as the said Act), the following shall be substituted, namely:—

Amendment of section 2, Act IX of 1910.

IX of 1910.

“(l) ‘service line’ means any electric supply line through which energy is, or is intended to be, supplied by a licensee—

(i) to a single consumer either from a distributing main or immediately from the licensee's premises, or

(ii) from a distributing main to a group of consumers on the same premises or on adjoining premises supplied from the same point of the distributing main.”

3. In sub-clause (ii) of clause (a) of sub-section (2) of section 3 of the said Act, for the words "General Officer Commanding the Division," the words "Director of Military Works" shall be substituted.

Amendment of section 3,
Act IX of 1910.

4. In section 17 of said Act,—

Amendment of section 17,
Act IX of 1910.

(a) in sub-section (1), for the words "not being service lines immediately attached or intended to be immediately attached to a distributing main," the words "not being either service lines" shall be substituted; and

(b) in sub-section (2), after the word "laying," the words "or placing" shall be inserted, and the words "underground" and "immediately attached or intended to be immediately attached to a distributing main" shall be omitted.

5. In section 18 of the said Act,—

Amendment of section 18,
Act IX of 1910.

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Where any tree standing or lying near an aerial line, or where any structure or other object which has been placed or has fallen near an aerial line subsequently to the placing of such line, interrupts or interferes with, or is likely to interrupt or interfere with, the conveyance or transmission of energy or the accessibility of any works, a Magistrate of the first class or, in a Presidency-town or Rangoon, the Commissioner of Police, may, on the application of the licensee, cause the tree, structure or object to be removed or otherwise dealt with as he thinks fit"; and

(b) after sub-section (4), the following *Explanation* shall be added, namely:—

"*Explanation.*—For the purposes of this section, the expression "tree" shall be deemed to include any shrub, hedge, jungle-growth or other plant."

6. After section 19 of the said Act, the following section shall be inserted under the heading "*Supply*," namely:—

Insertion of new section
19A in Act IX of 1910.

"19A. For the purposes of this Act, the point at which the supply of energy by a licensee to a consumer shall be deemed to commence shall be determined in such manner as may be prescribed."

Point where supply is
delivered.

7. In section 20 of the said Act,—

Amendment of section 20,
Act IX of 1910.

(a) in clause (c) of sub-section (1), after the word "supply-lines," the word "meters," shall be inserted; and

(b) after sub-section (2), the following sub-section shall be added, namely :—

“(3) Where a consumer refuses to allow a licensee or any person authorised as aforesaid to enter his premises in pursuance of the provisions of sub-section (1) or sub-section (2), or, when such licensee or person has so entered, refuses to allow him to perform any act which he is authorised by those sub-sections to perform, or fails to give reasonable facilities for such entry or performance, the licensee may, after the expiry of twenty-four hours from the service of a notice in writing on the consumer, cut off the supply to the consumer for so long as such refusal or failure continues, but for no longer.”

8. In section 21 of the said Act, sub-section (2) shall be re-numbered (4), and after sub-section (1), the following sub-sections shall be inserted, namely :—

Amendment of section 21,
Act IX of 1910.

“(2) Subject to the provisions of sub-section (1), a licensee may, with the previous sanction of the Local Government, given after consulting the local authority, where the licensee is not the local authority, make conditions not inconsistent with this Act or with his license or with any rules made under this Act, to regulate his relations with persons who are or intend to become consumers, and may with the like sanction given after the like consultation add to or alter or amend any such conditions; and any conditions made by a licensee without such sanction shall be null and void :

Provided that any such conditions made before the 23rd day of January 1922 shall, if sanctioned by the Local Government on application made by the licensee before such date as the Local Government may, by general or special order, fix in this behalf, be deemed to have been made in accordance with the provisions of this sub-section.

(3) The Local Government may, after the like consultation, cancel any condition or part of a condition previously sanctioned under sub-section (2) after giving to the licensee not less than one month's notice in writing of its intention so to do.”

9. To section 23 of the said Act, the following sub-sections shall be added, namely :—

Amendment of section 23,
Act IX of 1910.

“(3) In the absence of an agreement to the contrary, a licensee may charge for energy supplied by him to any consumer—

- (a) by the actual amount of energy so supplied or
- (b) by the electrical quantity contained in the supply, or
- (c) by such other method as may be approved by the Local Government.

(4) Any charges made by a licensee under clause (c) of sub-section (3) may be based upon, and vary in accordance with, any one or more of the following considerations, namely :—

- (a) the consumer's load factor, or
- (b) the power factor of his load, or

- (c) his total consumption of energy during any stated period, or
- (d) the hours at which the supply of energy is required."

10. In section 24 of the said Act,—

Amendment of section 24,
Act IX of 1910.

(a) the first paragraph ending with the words "but no longer" shall be re-numbered as sub-section (1), and, in that sub-section as re-numbered, for the words "other sum" where they first occur, the words "sum, other than a charge for energy", shall be substituted; and

(b) the proviso shall be re-numbered sub-section (2), and, in that sub-section as re-numbered, the words "Provided that" shall be omitted, and to the sub-section the following proviso shall be added, namely:—

"Provided that the prohibition contained in this sub-section shall not apply in any case in which the licensee has made a request in writing to the consumer for a deposit with the Electric Inspector of the amount of the licensee's charges or other sums in dispute or for the deposit of the licensee's further charges for energy as they accrue, and the consumer has failed to comply with such request."

11. In sub-section (6) of section 26 of the said Act,

Amendment of section 26,
Act IX of 1910.

the words "on the basis of the previous supply" shall be omitted, and to the sub-section the following proviso shall be added, namely:—

"Provided that, before either a licensee or a consumer applies to the Electric Inspector under this sub-section, he shall give to the other party not less than seven days' notice of his intention so to do.

12. To the third proviso to section 27 of the said

Amendment of section 27,
Act IX of 1910.

Act, the following shall be added, namely:—

"Unless the Local Government, after such inquiry as it thinks fit, considers that such consent has been unreasonably withheld."

13. In sub-section (1) of section 28 of the said

Amendment of section 28,
Act IX of 1910.

Act, the first proviso and the word "also" in the second proviso shall be omitted.

14. In clause (b) of sub-section (1) of section 30 of the said Act,—

Amendment of section 30,
Act IX of 1910.

- (a) in sub-clause (ii) for the figures "1881" the figures "1911" shall be substituted; and
- (b) after sub-clause (iii), the following shall be inserted, namely:—

"or

- (iv) to which the Local Government, by general or special order, declares the provisions of this sub-section to apply."

15. For sub-section (1) of section 33 of the said Act, the following sub-section shall be substituted, namely:—
Amendment of section 33,
Act IX of 1910.

“(1) If any accident occurs in connection with the generation, transmission, supply or use of energy in, or in connection with, any part of the electric supply-lines or other works of any person, and the accident results or is likely to have resulted in loss of life or personal injury, such person shall give notice of the occurrence, and of any loss of life or personal injury actually occasioned by the accident, in such form and within such time and to such authorities as the Local Government may, by general or special order, direct.”

16. In section 35 of the said Act, sub-section (3) shall be omitted, and sub-section (4) shall be re-numbered (3), and in sub-section (3) as re-numbered, clauses (a), (b) and (c) shall be re-numbered (b), (c) and (d), respectively, and the following shall be inserted as clause (a), namely:—
Amendment of section 35,
Act IX of 1910.

“(a) determine the number of members of which any such Board shall be constituted and the manner in which such members shall be appointed.”

17. To sub-section (3) of section 36 of the said Act, the words “or, if, the Governor General in Council or the Local Government, as the case may be, by general or special order, so directs, to an Advisory Board” shall be added.
Amendment of section 36,
Act IX of 1910.

18. In section 37 of the said Act,—
Amendment of section 37,
Act IX of 1910.

(a) in clause (j) of sub-section (2), the word “and” at the end shall be omitted, and after clause (k) of the same sub-section, the following shall be inserted, namely:—

“and

(l) provide for any matter which is to be or may be prescribed”; and

(b) sub-section (3) shall be re-numbered (4), and the following sub-section shall be inserted after sub-section (2), namely:—

“(3) Any rules made in pursuance of clause (f) or clause (h) of sub-section (2) shall be binding on the Crown.”

19. In section 44 of the said Act,—
Amendment of section 44,
Act IX of 1910.

(a) for the words “three hundred” and “thirty,” the words “five hundred,” and “fifty,” respectively, shall be substituted;

(b) for the words “the existence of artificial means,” the words “if it is proved that any artificial means exist” shall be substituted;

(c) for the words “shall, where,” the words “and that” shall be substituted; and

(d) for the words “be *prima facie* evidence,” the words “it shall be presumed, until the contrary is proved,” shall be substituted.

Amendment of clause XVI
of Schedule to Act IX of
1910.

29. In clause XVI. of the
Schedule to the said Act,—

(a) in sub-clause (1) for the words “and the approximate height above or depth,” the words “and, in the case of underground works, the approximate depth” shall be substituted;

(b) for sub-clause (2), the following shall be substituted, namely :—

“(2) Every such plan shall be drawn to such scale as the Local Government may require: provided that no scale shall be required unless maps of the locality on that scale are for the time being available to the public”; and

(c) for sub-clause (3), the following shall be substituted, namely :—

“(3) Every such section shall be drawn to horizontal and vertical scales which shall be such as the Local Government may require.”

H. MONCRIEFF SMITH,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 25th January, 1922, and is hereby promulgated for general information:—

ACT No. II OF 1922.

An Act further to amend the Indian Factories Act, 1911.

WHEREAS it is expedient further to amend the Indian Factories Act, 1911; It is hereby enacted as follows:— XII of 1911.

1. (1) This Act may be called the Indian Factories Short title, extent and commencement. (Amendment) Act, 1922.

(2) It extends to the whole of British India including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on the first day of July, 1922.

2. In section 2 of the Indian Factories Act, 1911 XII of 1911. Amendment of section 2, Act XII of 1911. (hereinafter referred to as the said Act):—

(a) in clause (1) for the word "fourteen" the word "fifteen" shall be substituted;

(b) for clause (3) the following clause shall be substituted, namely:—

"(3) 'factory' means—

(a) any premises wherein, or within the precincts of which, on any one day in the year not less than twenty persons are simultaneously employed and steam, water or other mechanical power or electrical power is used in aid of any process for, or incidental to making, altering, repairing, ornamenting, finishing or otherwise adapting for use, for transport or for sale any article or part of an article; or

(b) any premises wherein, or within the precincts of which, on any one day in the year not less than ten persons are simultaneously employed and any such process is carried on, whether any such power is used in aid thereof or not which have been declared by the Local Government, by notification in the local official Gazette, to be a factory;

A declaration under clause (b) may be made in respect of any class of premises, or in respect of any particular premises;"

(c) for clauses (8) and (9), the following clause shall be substituted, namely:—

"(8) 'week' means the period between midnight on Saturday night and midnight on the succeeding Saturday night."

3. For section 3 of the said Act, the following section shall be substituted, namely :—

Substitution of new section for section 3, Act XII of 1911.

“3. Nothing in this Act shall apply to any mine subject to the operation of the Indian Mines Act, 1901.”

Application of Act.

VIII of 1901

4. In section 7 of the said Act, for sub-section (2), the following sub-sections shall be substituted, namely :—

Amendment of section 7, Act XII of 1911.

“(2) A certifying surgeon may revoke any certificate granted to a child under sub-section (1) if, in his opinion, the child is no longer fit for employment in a factory.

(3) Where a certifying surgeon refuses to certify that a person is fit for employment in a factory or revokes a certificate granted to a child in this behalf, he shall, if required by such person or child, or by the parent or guardian of such person or child, or by the manager of the factory in which such person or child desires to be employed, state in writing his reasons for such a refusal or revocation.”

5. In section 8 of the said Act, —

Amendment of section 8, Act XII of 1911.

(a) for the words “any person practising medicine or surgery,” the words “any registered practitioner” shall be substituted;

(b) in the proviso for the words “after the first date” to the end of the section, the words “for a period of more than three months” shall be substituted;

(c) after the proviso, the following *explanation* shall be added, namely :—

“*Explanation.*—In this section the expression ‘registered practitioner’ means any person registered under the Medical Act, 1858, or any Act amending the same or under any Act of any Legislature in British India providing for the maintenance of a register of medical practitioners, and includes, in any area where no such last-mentioned Act is in force, any person declared by the Local Government, by notification in the local official Gazette, to be a registered practitioner for the purposes of this section.”

2 & 22 Vict,
C. 90.

6. After section 8 in Chapter II of the said Act, the following section shall be inserted, namely :—

Insertion of new section 8A in Act XII of 1911.

“8A. Where an Inspector is of opinion that a child employed in a factory is no longer fit for employment, he may serve on the manager of the factory a notice requiring that such child shall cease to be employed until he has been re-examined by a certifying surgeon or by a registered practitioner authorised by a certifying surgeon in this behalf.”

Compulsory medical examination.

7. To section 9 of the said Act, the following clause shall be added, namely :—

Amendment of section 9, Act XII of 1911.

“(d) the atmosphere shall not be rendered so humid by artificial means as to be injurious to the health of the persons employed therein.”

8. In clause (c) of sub-section (1) of section 18 of the said Act, after the word "machinery," the words "and electrical fittings including live wires and switches" shall be inserted.

Amendment of section 18, Act XII of 1911.

9. After section 18 of the said Act, the following section shall be inserted namely :—

Insertion of new section 18A in the Act XII of 1911.

"18A. (1) If an Inspector is of opinion—

Repairs to buildings or machinery.

(a) that any factory or part thereof is in such a condition as to be dangerous to human life or safety, or

(b) that any part of the ways, works, machinery or plant used in a factory is in such a condition that it cannot be used without danger to human life, or safety,

he may serve on the manager of the factory an order in writing, specifying the measures which he considers necessary for removing the danger, and requiring him to carry them out before such date as may be specified therein.

(2) If, in the opinion of the Inspector, the use of any part of the ways, works, machinery or plant in a factory involves imminent danger to human life, he may serve on the manager of the factory an order in writing prohibiting the use thereof until it is duly repaired or altered."

10. After section 19 of the said Act, the following sections shall be inserted, namely :—

Insertion of new sections 19A and 19B in Act XII of 1911.

"19A. Where, in the opinion of the Inspector, the presence in any factory or any part thereof of children, who, by reason of their age, cannot, under the provisions of this Act, be lawfully employed therein, involves danger to, or injury to the health of, such children, he may serve on the manager of such factory an order in writing prohibiting the admission of such children to the factory or part thereof.

19B. No person under the age of eighteen years and no women shall be employed in any factory in any of the operations specified in Part I of the Schedule, or, save in accordance with the regulations contained in Part II of the Schedule, in any operation involving the use of lead compounds."

Prohibition of employment of women and persons under eighteen years in certain processes.

11. In the proviso to section 20 of the said Act, after the word "roof," the words "or to such height as the Inspector may, in any particular case, specify" shall be inserted.

Amendment of section 20, Act XII of 1911.

12. For section 21 of the said Act, the following section shall be substituted, namely :—
Substitution of new section for section 21, Act XII of 1911.

Rest periods in factories. “21. (1) In every factory there shall be fixed,—

(a) for each person employed on each working day—

(i) at intervals not exceeding six hours, periods of rest of not less than one hour, or

(ii) at the request of the employees concerned, periods of rest of not less than half an hour each so arranged that, for each periods of six hours work done, there shall be periods of rest of not less than one hour's duration in all, and that no person shall work for more than five hours continuously, and

(b) for each child working more than five and a half hours in any day, a period of rest of not less than half an hour.

(2) The period of rest under clause (b) shall be so fixed that no such child shall be required to work continuously for more than four hours.”

13. To clause (b) of sub-section (1) of section 22 of the said Act, the following proviso shall be added, namely :—
Amendment of section 22, Act XII of 1911.

“Provided that no such substitution shall be made as will result in any person working for more than ten consecutive days without a holiday for a whole day.”

14. (1) In clause (a) of section 23 of the said Act, for the word “nine” the word “twelve” shall be substituted.
Amendment of section 23, Act XII of 1911.

(2) In clause (c) of section 23 of the said Act, for the word “seven,” the word “six” shall be substituted.

(3) The provisions of clause (a) of section 23 of the said Act, as hereby amended, shall not apply to any child lawfully employed in a factory on or before the first day of July, 1921.

15. In section 25 of the said Act, after the word “child,” the words “or, save in such circumstances as may be prescribed, any other person” shall be inserted.
Amendment of section 25, Act XII of 1911.

16. In section 26 of the said Act, for the words “woman or child” and the words “woman and child,” the word “person” shall be substituted.
Amendment of section 26, Act XII of 1911.

17. For section 27 of the said Act, the following sections shall be substituted, namely :—
Substitution of new sections for section 27, Act XII of 1911.

“27. No person shall be employed in a factory for more than sixty hours in any one week.
Limitation of working hours per week.

28. No person shall be employed in any factory for more than eleven hours in any one day.”
Limitation of working hours per day.